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TITLE 7—AGRICULTURE

Chapter VII—Production and Marketing Administration (Agricultural Adjustment)

[Tobacco 13, Part II, Supp. 1]

PART 725—BURLEY AND FLUE-CURED TOBACCO

MARKETING QUOTA REGULATIONS, 1946-47 MARKETING YEAR

The marketing quota regulations, flue-cured and Burley tobacco, 1946-47 marketing year, Part II, are amended by deleting the word "Secretary" in § 725.244 (b) and inserting in lieu thereof the following: "Director, Tobacco Branch, Production and Marketing Administration, United States Department of Agriculture."

(Sec. 301, 52 Stat. 38, as amended, 60 Stat. 21, 7 U. S. C. and Sup., 1301 et seq.)

Done at Washington, D. C., this 17th day of November 1947.

Witness my hand and the seal of the Department of Agriculture.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-10240; Filed, Nov. 19, 1947; 8:46 a. m.]

Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders)

PART 955—GRAPEFRUIT GROWN IN ARIZONA, IMPERIAL COUNTY, CALIF., AND THAT PART OF RIVERSIDE COUNTY, CALIF., SITUATED SOUTH AND EAST OF THE SAN GORGONIO PASS

DETERMINATION RELATIVE TO BUDGET OF EXPENSES AND FIXING OF RATE ASSESSMENT FOR 1947-48 FISCAL PERIOD

On October 21, 1947, notice of proposed rule making was published in the FEDERAL REGISTER (12 F. R. 6853) regarding the budget of expenses and the fixing of the rate of assessment for the 1947-48 fiscal period under Marketing Agreement No. 96 and Order No. 55 (7 CFR, Cum. Supp. 955.1 et seq.) regulating the handling of grapefruit grown in the State of Arizona; in Imperial County, California; and in that part of Riverside County, California, situated south and east of the San Gor-

gonio Pass. This regulatory program is effective pursuant to the Agricultural Marketing Agreement Act of 1937, as amended. After consideration of all relevant matters presented, including the proposals set forth in the aforesaid notice, which were submitted by the Administrative Committee (established pursuant to the marketing agreement and order), it is hereby found and determined that:

§ 955.202 *Budget of expenses and rate of assessment for the 1947-48 fiscal period.* (a) The expenses necessary to be incurred by the Administrative Committee, established pursuant to the provisions of the aforesaid marketing agreement and order, for the maintenance and functioning, during the fiscal period beginning August 1, 1947, and ending July 31, 1948, both dates inclusive, of the Administrative Committee, established under the aforesaid marketing agreement and order, will amount to \$14,000.00 and the rate of assessment to be paid by each handler who first ships fruit shall be one cent (\$0.01) per standard box of fruit (as such box is defined in the aforesaid agreement and order) shipped by such handler as the first shipper thereof during the said fiscal period; and such rate of assessment is hereby approved as each such handler's pro rata share of the aforesaid expenses.

(b) It is hereby further found and determined that compliance with the 30-day effective date requirements of the Administrative Procedure Act (60 Stat. 237; Pub. Law 404, 79th Cong., 2d Sess.) is impracticable and contrary to the public interest, in that: (1) The rate of assessment is applicable, pursuant to the marketing agreement and order, to all shipments of grapefruit made during the fiscal period beginning August 1, 1947, and ending July 31, 1948, both dates inclusive; (2) the aforesaid Administrative Committee has been operating since August 1, 1947, at a deficit; (3) it was not practicable (i) due to the immaturity of the fruit, for the Administrative Committee to complete its estimate of the production of California-Arizona grapefruit and submit the proposed budget of expenses and rate of assessment, based thereon for the 1947-48 fiscal year, prior to early October 1947, and (ii) for notice of the proposed budget and rate of assessment to be issued prior to October 15,

(Continued on p. 7825)

CONTENTS

Agriculture Department	Page
Proposed rule making:	
Lemons in Arizona and California.....	7847
Meats, prepared meats, and meat products; grading and certification.....	7843
Rules and regulations:	
Grapefruit in Arizona and California.....	7823
Tobacco, flue-cured and Burley marketing quota, 1946-47.....	7823
Alien Property, Office of	
Notices:	
Vesting orders, etc..	
Hasselmann, Christena.....	7850
Reiter, Agnes Lennig.....	7851
Stephani, Johannes Friedrich, and Emma G. von Glau-bitz.....	7852
Vorhauer, Veronica.....	7851
Wintjen, Behrend.....	7851
Yamashita, Shikachiro.....	7852
Zeigler, Matilde M.....	7853
Coast Guard	
Rules and regulations:	
Discharges and dismissals of former members; panel and Boards of Review.....	7835
Procedures applicable to public.....	7835
Federal Power Commission	
Notices:	
Hearings, etc..	
Austin Field Pipe Line Co. and Michigan Consolidated Gas Co.....	7848
Gulf States Utilities Co.....	7848
Mountain States Power Co.....	7847
Panhandle Eastern Pipe Line Co. et al.....	7848
United Fuel Gas Co.....	7848
Housing Expediter, Office of	
Rules and regulations:	
Rent, controlled:	
Housing.....	7825
Rooms in rooming houses and other establishments.....	7825
Indian Affairs, Office of	
Proposed rule making:	
San Carlos Indian irrigation project, Arizona; operation and maintenance charges.....	7843
Rules and regulations:	
Organization and procedure; functions relating to Indian funds and fiscal matters.....	7826



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CONTENTS—Continued

Interior Department	Page
See also Indian Affairs, Office of;	
Land Management, Bureau of.	
Rules and regulations:	
Delegation of authority: func-	
tions relating to Indian funds	
and fiscal matters.....	7842

CONTENTS—Continued

Internal Revenue Bureau	Page
Rules and regulations:	
Distilled spirits, warehousing...	7828
Income tax; taxable years be-	
ginning after Dec. 31, 1941...	7826
Still and distilling apparatus...	7826
Taxation pursuant to treaties...	7826
Interstate Commerce Commis-	
sion	
Rules and regulations:	
Car service:	
M. Dunn & Co., Detroit, Mich.,	
embargo.....	7843
Railroad operating regula-	
tions for car movement....	7843
Land Management, Bureau of	
Rules and regulations:	
South Dakota; withdrawals in	
connection with Wind Cave	
National Park.....	7842
National Park Service	
Rules and regulations:	
South Dakota.....	7838
Reconstruction Finance Corpo-	
ration	
Rules and regulations:	
Federal National Mortgage	
Assn., central organization...	7825
Securities and Exchange Com-	
mission	
Notices:	
Hearings, etc..	
Middle West Corp. et al. (2	
documents).....	7848, 7849
Southwestern Gas and Elec-	
tric Co. et al.....	7850
United Light and Railways	
Co. et al.....	7849
Veterans' Administration	
Rules and regulations:	
Insurance; assignment of armed	
forces leave bonds for insur-	
ance purposes.....	7841
Organization; branch offices...	7838
Servicemen's Readjustment Act;	
offset of subsistence allowance	
overpayments.....	7842

CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such in parentheses.

Title 3—The President	Page
Chapter II—Executive orders:	
3308 ¹	7842
Title 7—Agriculture	
Chapter I—Production and Mar-	
keting Administration	
(Standards, Inspections, Mar-	
keting Practices)	
Part 53—Meats, prepared meats,	
and meat products (grading,	
and certification, and stand-	
ards) (proposed).....	7843
Chapter VII—Production and	
Marketing Administration	
(Agricultural Adjustment)	
Part 725—Burley and flue-cured	
tobacco.....	7823
¹ P. L. O. 425.	

CODIFICATION GUIDE—Con.

Title 7—Agriculture—Con.	Page
Chapter IX—Production and Mar-	
keting Administration (Mar-	
keting Agreements and Or-	
ders)	
Part 953—Lemons grown in Cal-	
ifornia and Arizona (pro-	
posed).....	7847
Part 955—Grapefruit grown in	
Arizona; Imperial County,	
Calif., and that part of River-	
side County, Calif., situated	
south and east of the San	
Geronio Pass.....	7823
Title 13—Business Credit	
Chapter I—Reconstruction Fi-	
nance Corporation:	
Part 01—Organization.....	7825
Title 24—Housing Credit	
Chapter VIII—Office of Housing	
Expediter:	
Part 825—Rent regulations un-	
der the Housing and Rent Act	
of 1947 (2 documents).....	7825
Title 25—Indians	
Chapter I—Office of Indian Af-	
airs, Department of the In-	
terior:	
Part 01—Organization and pro-	
cedure.....	7826
Part 130—Operation and main-	
tenance charges (proposed)...	7843
Title 26—Internal Revenue	
Chapter I—Bureau of Internal	
Revenue, Department of the	
Treasury:	
Part 7—Taxation pursuant to	
treaties.....	7826
Part 29—Income tax; taxable	
years beginning after Dec.	
31, 1941.....	7826
Part 181—Still and distilling	
apparatus.....	7826
Part 185—Warehousing of dis-	
tilled spirits.....	7828
Title 33—Navigation and Navi-	
gable Waters	
Chapter I—Coast Guard, Depart-	
ment of the Treasury:	
Part 14—Regulations for panel	
and boards on review of dis-	
charges and dismissals of for-	
mer members of the Coast	
Guard.....	7835
Part 20—Procedures applicable	
to the public.....	7835
Title 36—Parks and Forests	
Chapter I—National Park Service,	
Department of the Interior:	
Part 1—Areas administered by	
the National Park Service....	7838
Title 38—Pensions, Bonuses,	
and Veterans' Relief	
Chapter I—Veterans' Administra-	
tion:	
Part 01—Organization.....	7838
Part 10—Insurance.....	7841
Part 36—Servicemen's Read-	
justment Act of 1944.....	7842
Title 43—Public Lands: Interior	
Subtitle A—Office of the Secretary	
of the Interior:	
Part 4—Delegations of author-	
ity.....	7842

CODIFICATION GUIDE—Con.

Title 43—Public Lands: Interior—Continued	Page
Chapter I—Bureau of Land Management, Department of the Interior:	
Appendix—Public land orders:	
239 ¹	7842
425.....	7842
Title 49—Transportation and Railroads	
Chapter I—Interstate Commerce Commission:	
Part 95—Car service (2 documents).....	7843
¹ P. L. O. 425.	

1947; (4) a reasonable time was allowed, in such notice, in which all interested persons were permitted to submit relevant views, data, and arguments; (5) in order for the regulatory assessments to be collected, it is essential that the publication of the assessment rate be issued immediately, effective at the time hereinafter specified, so as to enable the Administrative Committee to perform its requisite duties and functions under the aforesaid marketing agreement and order; and (6) a reasonable time is permitted, under the circumstances, for preparation for such effective date.

(c) The provisions hereof shall become effective at 12:01 a. m., p. s. t., November 21, 1947.

(d) As used in this section the terms "standard box," "handler," "ship," and "fruit" shall have the same meaning as is given to each such term in said marketing agreement and order.

(48 Stat. 31, 670, 675, 49 Stat. 750, 50 Stat. 246; 7 U. S. C. 601 et seq., 7 CFR, Cum. Supp., 955.1 et seq.)

Done at Washington, D. C., this 17th day of November 1947.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-10241; Filed, Nov. 19, 1947; 8:46 a. m.]

TITLE 13—BUSINESS CREDIT**Chapter I—Reconstruction Finance Corporation****PART 01—ORGANIZATION****CENTRAL ORGANIZATION; FEDERAL NATIONAL MORTGAGE ASSOCIATION**

Paragraph (c) of § 01.6 (12 F. R. 517) is deleted in its entirety and the following substituted therefor:

§ 01.6 *Affiliated organizations.* * * *

(c) *Federal national mortgage association.* The Federal National Mortgage Association (formerly the National Mortgage Association of Washington) was organized pursuant to the provisions of Title III of the National Housing Act, as amended. The capital stock of the Association is owned by the Reconstruction Finance Corporation. The Association is staffed by Reconstruction Finance Corporation employees and functions

through a principal office in Washington, D. C. and Agents stationed in the various Loan Agencies of the RFC. The Association is managed by a Board of Directors.

The Association purchases from mortgagees approved by the Federal Housing Administration, first mortgages insured under sections 203, 207, 603 and 608 (except farm mortgages insured under section 203 (d)) of the National Housing Act, as amended. The Association also makes loans secured by first mortgages insured under section 207 of the National Housing Act, as amended. Applications for commitments to purchase mortgages insured under section 207 or 608 of the National Housing Act, as amended, upon completion of construction of a housing project, must be submitted to the Association and the commitment of the Association obtained before construction has commenced.

Effective January 1, 1948 such mortgages as the Association may agree to purchase must be delivered within one year after the loans have been insured by Federal Housing Administration.

M. W. KNARR,
Assistant Secretary.

[F. R. Doc. 47-10224; Filed, Nov. 19, 1947; 8:52 a. m.]

TITLE 24—HOUSING CREDIT**Chapter VIII—Office of Housing Expediter****PART 825—RENT REGULATIONS UNDER THE HOUSING AND RENT ACT OF 1947****CONTROLLED HOUSING RENT REGULATION**

Amendment 8 to the Controlled Housing Rent Regulation.¹ The Controlled Housing Rent Regulation (§ 825.1) is amended in the following respects:

1. Schedule B is amended by incorporating item 9 as follows:

9. Provisions relating to Burlington Defense-Rental Area, States of Illinois and Iowa.

Decontrol based upon the recommendation of the Local Advisory Board. The application of the Controlled Housing Rent Regulation is terminated in the County of Henderson, Illinois.

2. Schedule A, item 112, is amended to eliminate the County of Henderson in the State of Illinois, and to describe the counties in the Defense-Rental Area as follows:

Iowa—In the County of Des Moines the Townships of Augusta, Burlington, Concordia, Danville, Flint River, Tama, and Union; in the County of Henry the Townships of Baltimore, Center, Mount Pleasant, and New London; and in the County of Lee the Townships of Denmark, Green Bay, Madison, and Washington.

Iowa—County of Des Moines other than the Townships of Augusta, Burlington, Concordia, Danville, Flint River, Tama, and Union; County of Henry other than the Townships of Baltimore, Center, Mount Pleasant, and New London; County of Lee other than the Townships of Denmark, Green Bay, Madison, and Washington.

¹ 12 F. R. 4331, 5421, 5454, 5697, 6027, 6057, 6923, 7111, 7650.

3. Schedule A, item 104, is amended to eliminate the County of Fountain, and to describe the counties in the defense-rental area under the Controlled Housing Rent Regulation as follows: "Tippencanoe."

This amendment shall become effective November 19, 1947.

Issued this 19th day of November 1947.

TIGHE E. WOODS,
Acting Housing Expediter.

Statement To Accompany Amendment 8 to the Controlled Housing Rent Regulation

The Local Advisory Board for the County of Henderson, Illinois, in the Burlington Defense-Rental Area, has, in accordance with section 204 (e) (1) (A) of the Housing and Rent Act of 1947, recommended the decontrol of Henderson County.

The Housing Expediter has found that the recommendation is appropriately substantiated and in accordance with applicable law and regulations and is therefore issuing this amendment to effectuate the recommendation.

It is likewise the judgment of the Housing Expediter that the need for continuing maximum rents in the County of Fountain, State of Indiana, in the Lafayette Defense-Rental Area no longer exists due to the fact that the demand for rental housing accommodations has been reasonably met, and this amendment is therefore being issued to decontrol said county in accordance with section 204 (c) of the Housing and Rent Act of 1947.

[F. R. Doc. 47-10326; Filed, Nov. 19, 1947; 10:11 a. m.]

PART 825—RENT REGULATIONS UNDER THE HOUSING AND RENT ACT OF 1947**RENT REGULATION FOR CONTROLLED ROOMS IN ROOMING HOUSES AND OTHER ESTABLISHMENTS**

Amendment 8 to the Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments.¹ The Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments (§ 825.5) is amended in the following respects:

1. Schedule B is amended by incorporating item 9 as follows:

9. Provisions relating to Burlington Defense-Rental Area, States of Illinois and Iowa.

Decontrol based upon the recommendation of the Local Advisory Board. The application of the Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments is terminated in the County of Henderson, Illinois.

2. Schedule A, item 112, is amended to eliminate the County of Henderson, in the State of Illinois, and to describe the counties in the Defense-Rental Area as follows:

¹ 12 F. R. 4302, 5423, 5457, 5539, 6027, 6036, 6923, 7111, 7.37.

Iowa—In the County of Des Moines the Townships of Augusta, Burlington, Concordia, Danville, Flint River, Tama, and Union; in the County of Henry the Townships of Baltimore, Center, Mount Pleasant, and New London; and in the County of Lee the Townships of Denmark, Green Bay, Madison, and Washington.

Iowa—County of Des Moines other than the Townships of Augusta, Burlington, Concordia, Danville, Flint River, Tama, and Union; County of Henry other than the Townships of Baltimore, Center, Mount Pleasant, and New London; County of Lee other than the Townships of Denmark, Green Bay, Madison, and Washington.

3. Schedule A, item 104, is amended to eliminate the County of Fountain, and to describe the counties in the Defense Rental Area under the Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments as follows: "Tippecanoe."

This amendment shall become effective November 19, 1947.

Issued this 19th day of November 1947.

[SEAL] TIGHE E. WOODS,
Acting Housing Expediter

Statement To Accompany Amendment 8 to Rent Regulation for Controlled Rooms in Rooming Houses and Other Establishments

The Local Advisory Board for the County of Henderson, Illinois, in the Burlington Defense-Rental Area, has, in accordance with section 204 (e) (1) (A) of the Housing and Rent Act of 1947, recommended the decontrol of Henderson County.

The Housing Expediter has found that the recommendation is appropriately substantiated and in accordance with applicable law and regulations and is therefore issuing this amendment to effectuate the recommendation.

It is likewise the judgment of the Housing Expediter that the need for continuing maximum rents in the County of Fountain, State of Indiana, in the La Fayette Defense-Rental Area no longer exists due to the fact that the demand for rental housing accommodations has been reasonably met, and this amendment is therefore being issued to decontrol said county in accordance with section 204 (c) of the Housing and Rent Act of 1947.

[F. R. Doc. 47-10325; Filed, Nov. 19, 1947; 10:11 a. m.]

TITLE 25—INDIANS

Chapter I—Office of Indian Affairs, Department of the Interior

PART 01—ORGANIZATION AND PROCEDURE FUNCTIONS RELATING TO INDIAN FUNDS AND FISCAL MATTERS

CROSS REFERENCE: For addition to the list of delegations of authority contained in §§ 01.100 to 01.145, inclusive, see Title 43, Part 4, *infra*.

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue, Department of the Treasury

Subchapter A—Income and Excess Profits Taxes [T. D. 5580]

PART 7—TAXATION PURSUANT TO TREATIES

PART 29—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

MISCELLANEOUS AMENDMENTS

In order to conform Regulations 111 (26 CFR, Part 29) to the income tax convention between the United States and the United Kingdom of Great Britain and Northern Ireland, signed April 16, 1945, and effective (for the purposes of United States income and excess profits taxes) for taxable years beginning on or after January 1, 1945, and in order to further simplify the procedure outlined in Treasury Decision 5532, approved August 23, 1946 (26 CFR 7.500-7.511, inclusive) relating to withholding of the tax at the source under such convention, such regulations are amended as follows:

PARAGRAPH 1. Section 29.143-1, as amended by Treasury Decision 5357, approved April 19, 1944 is further amended by inserting the following in paragraph (a) thereof immediately following "(See §§ 7.200 to 7.218 inclusive, of this chapter.)": "As to rates of withholding pursuant to the tax convention and protocol between the United States and the United Kingdom, see Treasury Decision 5532, approved August 23, 1946 (26 CFR 7.500-7.511, inclusive)."

PAR. 2. Section 29.143-3, as amended by Treasury Decision 5517, approved June 12, 1946 is further amended by inserting immediately preceding the penultimate paragraph thereof the following new paragraph:

As to items of income received on or after January 1, 1945, by residents of the United Kingdom (including foreign corporations) and not subject to the withholding provisions of the Internal Revenue Code, see the tax convention and protocol between the United States and the United Kingdom and Treasury Decision 5532 (26-CFR 7.500-7.511, inclusive)

PAR. 3. Section 29.144-2 is amended:

(A) By inserting in Table II at the end thereof immediately after the end of line 5, the following:

6. Residents (including corporations) of the United Kingdom: See Treasury Decision 5532, approved August 23, 1946.

(B) By striking out "6" in the last line of the table, prior to its amendment by this Treasury decision, and inserting "7" in lieu thereof.

PAR. 4. Section 29.211-7, as amended by Treasury Decision 5443, approved March 2, 1945, is further amended by inserting as the last sentence of the second paragraph thereof the following: "As to items of income received in taxable years beginning on or after January 1, 1945, by individual residents of the United Kingdom, see Treasury Decision 5569, approved July 3, 1947."

PAR. 5. Section 29.231-1, as amended by Treasury Decision 5443 is further amended by inserting as the last sentence of the second paragraph thereof the following: "As to items of income received in taxable years beginning on or after January 1, 1945, by foreign corporations managed and controlled in the United Kingdom and not having a permanent establishment in the United States, see Treasury Decision 5569, approved July 3, 1947."

PAR. 6. Treasury Decision 5532, approved August 23, 1946, is amended by striking out the third paragraph from the end of § 7.502 (a) thereof and inserting in lieu thereof the following:

Form 1001A-UK must be filed for each three calendar year period and the first such form filed by the taxpayer with any withholding agent should be filed not later than 20 days preceding the date of the first payment of income in such period. If the taxpayer files such form with the withholding agent in the calendar year 1946 or in any subsequent calendar year no additional Form 1001A-UK need be filed prior to the end of the two calendar years immediately following the calendar year in which such form is so filed unless the Commissioner notifies the withholding agent that an additional Form 1001A-UK must be filed by the taxpayer at an earlier date.

This Treasury decision is published without prior general notice of its proposed issuance for the reason that notice and public rule making procedure in connection herewith are hereby found to be unnecessary since this Treasury decision makes only minor technical amendments to Regulations 111 and amends Treasury Decision 5532 so as to extend the period for which certain forms are required. See section 4 (a) of the Administrative Procedure Act, approved June 11, 1946.

This Treasury decision shall be effective on and after the thirty-first day of its publication in the FEDERAL REGISTER.

(Sec. 62, Internal Revenue Code; 53 Stat. 32; 26 U. S. C. 62)

[SEAL] GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

Approved: November 13, 1947.

E. H. FOLEY, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 47-10236; Filed, Nov. 19, 1947; 8:48 a. m.]

Subchapter C—Miscellaneous Excise Taxes [T. D. 5582]

PART 181—STILLS AND DISTILLING APPARATUS

MISCELLANEOUS AMENDMENTS

1. On August 7, 1947 notice of proposed rule-making regarding stills and distilling apparatus was published in the FEDERAL REGISTER (12 F. R. 5367)

2. After consideration of such relevant matter as was presented by interested persons, the following added § 181.13 (g), amendments of §§ 181.13 (a), 181.14 (a) and 181.15 (c), and amendments of

§§ 181.9, 181.10 and 181.19 of Regulations 23, approved March 30, 1940 (26-CFR, Part 181), are hereby adopted.

3. These amendments are designed to permit the tax-free exportation of distilling apparatus not intended for use in distilling; to provide full control of the removal and use of distilling apparatus; to permit ready identification of distilling apparatus; and to prevent loss or destruction of special (commodity) tax stamps affixed to distilling apparatus.

§ 181.9 *Name plate of manufacturer on still.* Each still and worm or condenser must be identified as follows:

- (a) Name of manufacturer.
- (b) Address of manufacturer.
- (c) Manufacturer's serial number for the article.

Such identification shall be shown by the manufacturer on a plate, securely attached to the apparatus by riveting or brazing, or be cut, by the manufacturer, by suitable die legibly and durably in the material of which the apparatus is made. The identification marks may not be covered by insulating or other material, or otherwise obscured or concealed. Such marks on stills and worms or condensers will be disclosed by the manufacturer or vendor in the notice to the collector, and in the affidavits required by §§ 181.13 and 181.14. (Sec. 3791, I. R. C.)

§ 181.10 *Payment of tax—(a) Special tax return.* Special (occupational) taxes imposed on manufacturers of stills and worms or condensers and the special (commodity) taxes on such articles will be paid by the manufacturer pursuant to the filing of a special tax return, Form 11, showing the information required by the form. Such returns shall be sworn to before a notary public or other official duly authorized to administer oaths.

(b) *Special (occupational) tax.* The special (occupational) tax as manufacturer of stills is due on the 1st day of July in each year, or on commencing such trade or business. In the former case, the tax shall be reckoned for one year, and in the latter, it shall be reckoned proportionately from the 1st day of the month in which the liability to the special tax commenced, to and including the 30th day of June following. It shall be the duty of the special-tax payers to render their returns with required remittances to the collector at such times within the calendar month in which the special tax liability commenced as shall enable him to receive such returns, duly signed and verified, together with the remittances, not later than the last day of the month, except in cases of sickness or absence, as provided by section 3634, I. R. C.

(1) *Posting of stamp.* The special (occupational) tax stamp must be conspicuously posted in the establishment or place of business of the manufacturer of stills.

(c) *Special (commodity) tax.* The special (commodity) tax on each still or worm or condenser intended for distilling is due when the manufacture thereof is completed and must be paid at the time such article is removed from the place of manufacture or at the time of being

set up, if manufactured on the premises where intended to be used, by affixing to the article the special (commodity) tax stamp provided by the Commissioner. At the time of affixing such stamp it must be canceled by the manufacturer by writing across the face thereof, in permanent ink, the word "canceled" followed by the name of the manufacturer, the manufacturer's serial number of the article, and the date of cancellation.

(1) *Method of affixing stamp.* After cancellation of the stamp has been completed, the stamp shall be enclosed in a moisture proof case having a transparent face. The case, with stamp enclosed, must be secured to the article by means of screws, bolts, or rivets, or by brazing. (Secs. 3270, 3271, 3272, 3273, 3634, 3791, I. R. C.)

§ 181.13 *Taxable status of stills—(a) Evidence of use.* Any still or worm or condenser (as defined by § 181.3), with the exception only of retorts for the production of wood alcohol, sold to a user by the manufacturer or otherwise disposed of or used by the manufacturer, will be presumed to be intended for use in distilling, as defined by § 181.12, unless, as to each still or worm or condenser, satisfactory evidence shall be filed, as hereinafter provided, showing that the same will not be used for distilling. Unless such evidence is filed, special (occupational) tax as manufacturer of stills will be incurred by the manufacturer and special (commodity) tax on each still or worm or condenser must be paid by the manufacturer at the time of its removal from the place of manufacture or, if manufactured on the premises where intended to be used, at the time of being set up.

(g) *Exportation.* Stills or worms or condensers intended for purposes other than distilling as defined in § 181.12 may be removed for export by the manufacturer, or dealer, subject to the application and permit prescribed by § 181.14 (a) without payment of the commodity tax thereon. The collector will note on the permit issued in such case the following: "To be removed for export to (inserting the name and address of the consignee and the foreign port to which the article is to be exported)—No commodity tax due." Such stills or distilling apparatus will have branded or stamped thereon, in a conspicuous place, the words "For Export," followed by the serial number of the article and the manufacturer's name. When such articles are manufactured from metal plates, the words "For Export" with the serial number of the article and the manufacturer's name directly thereunder, will be stamped (in letters and figures which must, in no case, be less than one-half inch in height) thereon with a suitable die, or otherwise permanently affixed to each article. Where the article is constructed of or encased in wood, the words "For Export," the serial number of the article and the manufacturer's name will be branded thereon. (Sec. 3791, I. R. C.)

§ 181.14 *Procedure for removal and use—(a) Application and permit for removal.* No still, boiler (doubler or pot

still), worm, condenser, or other distilling apparatus, shall be removed from the premises of the manufacturer, or dealer, as the case may be, for delivery to a user, or for his own use, or for export without payment of tax, until the collector of the district in which the manufacturer or vendor is located has received from the manufacturer or vendor an application on Form 110, in triplicate, for permission to remove the distilling apparatus, and permit on such form has been received from such collector to remove the same. Such application shall disclose the name and address of the manufacturer or vendor, the approximate date the apparatus is to be removed, the name and address of the person by whom the apparatus is to be used or the name and address of the person to whom the apparatus is to be exported, the purpose for which it is to be used, the type and kind of apparatus, its capacity, the manufacturer's serial number of the apparatus, and, if the apparatus is taxable, the serial number of the manufacturer's special (occupational) tax stamp and the serial number of the special (commodity) tax stamp for the apparatus. The collector issuing the removal permit shall furnish a copy of such permit either (1) to the district supervisor in whose district the apparatus is to be set up, registered and used, or (2) in the case of removal for export, to the collector of customs at the port of exportation who upon exportation shall endorse thereon a certificate that the article described in the body of the application has been exported and return the Form 110 to the collector of internal revenue. No distilling apparatus may be set up or used for distilling as defined by § 181.12 without application to and permit from the district supervisor in whose district the apparatus is to be used as provided in § 181.14 (b). (See §§ 181.17 to 181.27, inclusive, relative to exportation of stills with benefit of drawback.)

§ 181.15 *Registry of stills.* * * * (c) *Change in location or ownership of distilling apparatus.* In the event a user desires to remove any distilling apparatus to another location after the same has been registered, no permit therefor will be required. The user must, however, prior to removal, file Form 26 to register the apparatus "not for use" and to disclose the location to which the removal is to be made and the approximate date of such removal. After removal, no such distilling apparatus intended for use in distilling, as defined in § 181.12, may be again set up without application to and permit from the district supervisor in whose district the apparatus is to be used, as provided in § 181.14 (b). Likewise, when a user sells or otherwise disposes of any distilling apparatus, no permit for removal, sale, or disposition thereof will be required. The user must, however, prior to disposal of such apparatus, file Form 26 with the district supervisor to register the apparatus "not for use" and to disclose the method of disposition (sale, destruction, or otherwise) the name and address of the person to whom disposed of, the approximate date the apparatus is to be removed and the pur-

pose for which it is intended to be used. After removal, no such distilling apparatus intended for use in distilling, as defined in § 181.12, may be again set up without application to and permit from the district supervisor in whose district the apparatus is to be used, as provided in § 181.14 (b). Where there has been a change in ownership, custodianship, control, or a removal to other premises, of any still or distilling apparatus, the person in whose possession, custody, or under whose control the still or distilling apparatus is set up must immediately register the same with the district supervisor. (Secs. 2810, 2818, 3170, 3791, I. R. C.)

§ 181.19 *Drawback of tax.* Under the law the allowance of drawback is restricted to the tax paid on stills "manufactured for export and actually exported." No drawback can be allowed on worms or condensers exported. Where commodity tax has been paid on stills intended for export and drawback is desired, the manufacturer shall brand such articles, make application for allowance of drawback, and deliver such articles into Custom's custody as provided in §§ 181.20, 181.21, 181.22 and 181.23. (Sec. 3250 (j) (3), I. R. C.)

4. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER.

(Secs. 2810, 2818, 3170, 3176, 3250 (j) 3270, 3271, 3272, 3273, 3634 and 3791 of the Internal Revenue Code (26 U. S. C. 2810, 2818, 3170, 3176, 3250 (j), 3270, 3271, 3272, 3273, 3634 and 3791))

[SEAL] GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

Approved: November 13, 1947.

E. H. FOLEY, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 47-10237; Filed, Nov. 19, 1947;
8:48 a. m.]

[T. D. 5581]

PART 185—WAREHOUSING OF DISTILLED SPIRITS

MISCELLANEOUS AMENDMENTS

1. The act of July 14, 1947 (Pub. Law 187, 80th Congress) amends section 2801 of the Internal Revenue Code by adding to subsection (e) the following paragraph:

(5) *Blending of beverage brandies.* Fruit brandies distilled from the same kind of fruit at not more than one hundred and seventy degrees proof may, for the sole purpose of perfecting such brandies according to commercial standards, be mixed or blended with each other, or with any such mixture or blend, by the distiller thereof in any internal revenue bonded warehouse operated by him exclusively for the storage of brandy or wine spirits, and the provisions of this section and of sections 2800 (a) (5) and 3254 (g) relating to rectification or other internal revenue laws of the United States shall not be held to apply to or prohibit such mixing or blending, and brandies so mixed or blended may be packaged, stored, transported, transferred in bond, withdrawn from bond tax-paid or tax-free, or be otherwise disposed of, in the same manner as such

brandies not so mixed or blended: *Provided*, That, in addition to the tax imposed by this chapter on the production of distilled spirits, there shall be paid a tax of 30 cents as to each proof gallon (and a proportionate tax at a like rate on all fractional parts of such proof gallon) of brandy so mixed or blended (except when withdrawn tax-free and accounted for or when lost and allowance is made therefor), such tax to be paid by rectified spirits stamps affixed to the packages at the time of withdrawal. The Commissioner, under rules and regulations to be by him prescribed with the approval of the Secretary, upon the presentation of proof to his satisfaction of the loss by leakage, evaporation, theft, or otherwise of fruit brandies so blended or mixed, not occurring as the result of any negligence, connivance, collusion, or fraud on the part of the warehouseman or his agents, is hereby authorized to remit or refund the taxes assessed or paid upon such lost brandies: *Provided, however*, That such remission or refund shall be allowed only to the extent that the warehouseman is not indemnified or recompensed for such tax, and that losses of fruit brandies occurring prior to any such mixing or blending shall be allowable in accordance with section 2901. The term "distiller" as used herein shall include any one or more distillers associated as members of any farm cooperative, or any one or more distillers affiliated within the meaning of section 17 (a) (5) of the Federal Alcohol Administration Act, as amended, or any fruit distiller for whose account, recorded with the district supervisor at the time of production, the brandy to be blended was produced. The Commissioner may, with the approval of the Secretary, make such rules or regulations as he may deem necessary to carry these provisions into effect.

2. Notice and public procedure under section 4 (a) of the Administrative Procedure Act, approved June 11, 1946, are found to be contrary to the public interest in connection with the issuance of these regulations for the reason that distillers have indicated a desire to produce during the current vintage season brandy for the account of other distillers, who intend to blend brandy in internal revenue bonded warehouses operated by them. Where brandy is produced by one distiller for the account of another distiller such brandy, to be eligible for blending, must be recorded with the district supervisor at the time of production as having been produced for that distiller. It is necessary that regulations be prescribed for recording such production of brandy. If requirements for notice and public procedure were followed, regulations could not be made available to the industry until the end or near end of the vintage season. For the same reason it is found in the public interest to make these regulations immediately effective upon publication.

3. Pursuant to the foregoing provisions of law and sections 2806 (e), 2857, 2859, 2868, 2872, 2873, 2875, 2878, 2879, 2882, 2883, 2884, 2885, 2886, 2888, 2901, 2903, 2904, 2905, 2910, 2915, 3031, 3033, 3170, 3176, and 3953 of the Internal Revenue Code (26 U. S. C., sections 2806 (e) 2857, 2859, 2868, 2872, 2873, 2875, 2878, 2879, 2882, 2883, 2884, 2885, 2886, 2888, 2901, 2903, 2904, 2905, 2910, 2915, 3031, 3033, 3170, 3176, and 3953) Regulations 10 (26 CFR, Part 185) are hereby amended in these respects:

A. Sections 185.19, 185.31, 185.39, 185.51, 185.142, 185.155, 185.156, 185.157, 185.184, 185.198, 185.205, 185.258, 185.271,

185.272, 185.273, 185.299, 185.316, 185.344, 185.438, 185.464, 185.465, 185.466, 185.467, 185.468, 185.469, 185.471, 185.472, 185.480, and 185.481 are amended; and

B. Sections 185.30a, 185.275a, 185.276a, 185.464a, and 185.514 to 185.526, inclusive, are added as follows:

§ 185.19 *Other rooms.* * * *

(c) *Brandy-blending department.* Where brandies are to be mixed or blended in an internal revenue bonded warehouse, under the provisions of section 2801 (e) (5) I. R. C., for the sole purpose of perfecting such brandies according to commercial standards, a separate room or building, constituting a part of the internal revenue bonded warehouse, must be provided for that purpose. Such room or building shall be known as the brandy-blending department and must be constructed in accordance with the provisions of §§ 185.5 to 185.16, inclusive. The brandy-blending department must be completely separated from contiguous rooms or buildings by solid unbroken partitions and floors of substantial construction. Such partitions shall extend from the ground to the roof or from the floor to the ceiling, if a room is used, and if the brandy-blending department is under the same roof, or in the same building in which is located a rectifying plant, or tax-paid bottling house, the two premises must not have any means of communication with each other within the building. No door, window, or other opening into another room or building of the warehouse will be permitted: *Provided*, That not more than two doors may be permitted in the wall or partition separating the brandy-blending department from the storage portion of the warehouse to be used exclusively for the purpose of transferring brandy between the brandy-blending department and the storage portion of the warehouse. The communicating doors must be equipped for locking with Government locks on the storage side of the warehouse and must be kept locked except while brandy is being transferred between the brandy-blending department and the storage portion of the warehouse: *Provided*, That where brandy-blending operations have been discontinued and all brandies have been removed from the brandy-blending department the locks on the doors connecting the brandy-blending department with the storage portion of the warehouse may be removed and the brandy-blending department used for any other authorized warehouse purpose as provided in § 185.515 (b). The brandy-blending department must be equipped with a requisite number of suitable tanks in which to blend brandies, scales for weighing packages, facilities for dumping packages, facilities for filling, marking and branding packages, and a desk and cabinet for use of the Government officer. The room or building must be well lighted heated, and of sufficient dimensions to permit the work of regauging, dumping, filling, gauging, marking, and branding the packages efficiently and expeditiously. Lighting facilities must be permanently installed and spaced throughout the room or building to permit supervision of the entire premises and must be of

sufficient power to permit efficient performance of gauging duties without the aid of auxiliary lights or outside light. A sign, bearing the words "Brandy-Blending Department," shall be placed over the entrance door of the room or building. (Secs. 2801 (e) (5) 2873, 3176, I. R. C.)

§ 185.30a *Brandy-blending tanks.* Brandy-blending tanks shall be constructed, installed and equipped in the manner prescribed in § 185.30 for the construction, installation and equipment of storage tanks. Each such tank shall have plainly and legibly painted thereon, or on a plate securely attached thereto, the words "Brandy-Blending Tank," followed by its serial number and capacity in wine gallons. (Secs. 2801 (e) (5), 2873, 3176, I. R. C.)

§ 185.31 *Pipe lines.* * * *

(c) *Pipe lines in brandy-blending department—*(1) *Connecting dump trough and brandy-blending tank.* The pipe line connecting the dump trough to each brandy-blending tank must be a fixed metal pipe line exposed to view throughout its entire length: *Provided*, That if a pump is required to move brandy from the dump trough to the blending tank, the pipe line may be broken and connected at the inlet and outlet sides of the pump and secured by Government cap seals: *And provided further*, That where a number of brandy-blending tanks are installed, the pipe lines to the tanks may be connected at the pump to a manifold connection so arranged and equipped with Government locked valves as to permit the control of the flow of brandy into each tank. Hose connections may not be used. There shall be painted on a board, or similar plate, attached to each pipe line extending from the manifold to the brandy-blending tanks a number corresponding to the serial number of the tank to which the pipe line is connected.

(2) *Connecting brandy-blending tank to package filling manifold.* The outlet of one blending tank may not be connected with the outlet of another blending tank: *Provided*, That where there is more than one tank and a draw-off manifold is used for filling packages the outlet of each tank may be connected with the manifold by means of a permanent metal pipe line. (Secs. 2883, 3176, I. R. C.)

§ 185.39 *Description of premises.* The application shall contain a complete description of the building or room constituting the warehouse, including the height, width, and length, the materials of which constructed, the means of ingress and egress, and the manner of securing windows and doors and other openings. If the warehouse consists of an entire building, the number of stories and the height of each story shall be given. If the warehouse consists of a room or floor of a building, an exact description of the building in which the room or floor is situated and its precise location therein shall be given. If the warehouse consists of separate buildings, the same shall be designated alphabetically, as "Building A," "Building B," etc., and each shall be described separately

and the capacity, in barrels, cases, or tanks, of each given. Each floor of each building shall be described separately, unless the dimensions and construction of all floors are identical and are used for the same purpose. If a bottling-in-bond room or a brandy-blending department is provided, it will be separately described as to location, construction and security. The designated serial number and capacity of each tank and other apparatus, and the daily bottling capacity in wine gallons shall also be stated. If a quick-aging room or gauging room is provided, a separate description of each shall be given. The government office shall be separately described in the application, the location, construction and equipment thereof being shown. (Secs. 2801 (e) (5), 2873, 3176, I. R. C.)

§ 185.51 *Transportation and warehousing bond, Form 1571.* Every person desiring the establishment of an internal revenue bonded warehouse shall, upon filing his application, Form 27-D, execute bond on Form 1571, Transportation and Warehousing Bond, in triplicate, in conformity with the provisions of §§ 185.57 to 185.76, inclusive, and file the same with the district supervisor. The penal sum of such bond shall be not less than the amount of internal revenue tax at the rate prescribed by law on the quantity of distilled spirits that will be stored in such warehouse and in transit thereto at any one time, including distilled spirits bottled for export, plus the amount of additional tax at the rate of 30 cents a proof gallon attaching to brandy blended under the provisions of section 2801 (e) (5), I. R. C., that will be on hand or in transit to the warehouse at any one time: *Provided*, That the maximum penal sum of such bond shall not exceed \$200,000 for each such warehouse. Proprietors of internal revenue bonded warehouses desiring to blend brandies under the provisions of section 2801 (e) (5), I. R. C., and having on file Form 1571, Transportation and Warehousing Bond, revised December 1941 or revised prior to such time, shall file consent of surety on Form 1533 to cover the blending of brandies and the additional tax liability. (Secs. 2801 (e) (5), 2872, 2879 (c) 3176, I. R. C.)

§ 185.142 *Operations requiring immediate supervision.* The immediate supervision of the storekeeper-gauger is required (a) whenever spirits are entered into or withdrawn from the warehouse; (b) whenever spirits are transferred from one building to another; (c) whenever spirits are bottled in bond; (d) whenever spirits are drawn from warehouse storage tanks into packages; (e) whenever a change of package is made for exportation, or to prevent loss by leakage, or for other authorized purposes; (f) whenever samples of spirits are obtained from packages; (g) whenever spirits in distiller's original packages are reduced in proof after removal from the warehouse and before removal from the warehouse premises or the tax-free premises of the proprietor; (h) whenever brandy-blending operations are being conducted; or (i) whenever spirits in the warehouse are by reason of

other circumstances so exposed to loss. (Secs. 2801 (e) (5), 3176, I. R. C.)

§ 185.155 *Storekeeper-gauger to be informed.* Where spirits are received for deposit from a distillery operated by the proprietor of the warehouse on the same or contiguous premises, and the penal sum of the transportation and warehousing bond is less than the maximum of \$200,000, the district supervisor shall inform the storekeeper-gauger in charge of the warehouse of the penal sum of the bond, and the storekeeper-gauger shall see that the quantity of spirits deposited in the warehouse is within the limits of the bond. Such information shall also be furnished where brandies are blended under the provisions of section 2801 (e) (5), I. R. C., (when the penal sum of the bond is less than the maximum) and the storekeeper-gauger shall see that the penal sum of the bond is sufficient to cover the additional tax of 30 cents a proof gallon on all blended brandy on hand or in transit to the warehouse at any one time as well as the tax under section 2800 (a) (1), I. R. C., on all brandy on hand at any one time. (Secs. 2801 (e) (5), 2879, 3176, I. R. C.)

§ 185.156 *Storekeeper-gauger's copies of deposit forms.* All copies of Forms 236, 1520, 1619 and 1620, covering the deposit of spirits in internal revenue bonded warehouses, and all copies of Forms 1635 and 1520 covering the blending of brandy and the return thereof to the storage portion of the warehouse, shall be filed by the storekeeper-gauger as permanent records, in accordance with the procedure prescribed in §§ 185.465 to 185.471, inclusive. (Secs. 2801 (e) (5), 2883, 2915, 3176, I. R. C.)

§ 185.157 *Forms 1513, 1621 and 1622.* The storekeeper-gauger in charge of an internal revenue bonded warehouse shall enter all spirits deposited in the warehouse, including blended brandies returned from the brandy-blending department, on his monthly bonded warehouse return, Form 1513, and shall make appropriate entries in his files index, Form 1622, and in his summary of deposits and withdrawals, Form 1621, as provided in §§ 185.465 to 185.473, inclusive. (Secs. 2801 (e) (5), 2915, 3176, I. R. C.)

§ 185.184 *Examination of records.* During June and December of each year the storekeeper-gauger shall examine Forms 1621 to determine whether the 8-year period of storage in bond on any spirits still in the warehouse will expire during the ensuing 6-month period. Where the examination of Forms 1621 shows that there are such spirits still in the warehouse, the storekeeper-gauger will ascertain the date of the original entry for deposit thereof from Form 1520 or Form 1619 if the spirits are in packages or other bulk containers, or from Form 1620 if the spirits are in cases, and shall determine the date of the expiration of the 8-year bonded period of all such spirits. The storekeeper-gauger shall make a list of all such packages or cases, showing the date of the expiration of the bonded period of storage of each. Where spirits of different dates of production in the same distilling season are

mingled at the time of bottling, or brandies of different dates of production are blended under the provisions of section 2801 (e) (5) I. R. C., the bonded period of storage for such spirits or brandies will begin to run from the date of the original entry for deposit of the oldest spirits or brandies so mingled. (Sec. 3176, I. R. C.)

§ 185.198 *Equalizing wantage prohibited.* Except as provided in §§ 185.171, 185.172, 185.173 and 185.514, distilled spirits may not be transferred from one package to another or consolidated by combining the contents of two or more packages during storage in bond. The proprietor of an internal revenue bonded warehouse who transfers, or causes to be transferred, spirits from one package to another for the purpose of equalizing wantage, or for any other purpose, except as authorized by law or regulations, will render himself liable for immediate payment of the tax on all such spirits according to the original gauge, in addition to severe penalties. The law provides that whenever any person evades, or attempts to evade, the payment of the tax on any distilled spirits in any manner whatever, he shall forfeit and pay double the amount of the tax so evaded, or attempted to be evaded. (Secs. 2801 (e) (5) 2806 (e) 2868, 2901 (a), 3176, I. R. C.)

§ 185.205 *Tank cars and storage tanks.* Except as provided in §§ 185.220 to 185.225, inclusive, in the case of brandy and fruit spirits intended for the fortification of wine and in § 185.525 in the case of blended brandies, no allowance can be made for losses of distilled spirits by leakage or evaporation from tank cars, or from warehouse storage tanks or packages filled from such storage tanks: *Provided*, That where there is a deficiency of not over one-half of one per cent shown on regauge of spirits in a tank car or storage tank in a bonded warehouse, such deficiency will be regarded as due to a variation in gauge if there is no evidence to the contrary, and no tax will be collected thereon. *And provided further* That allowance for losses by leakage and evaporation will be made in accordance with § 185.200 to 185.203, inclusive, upon regauge for withdrawal of packages of brandy or fruit spirits filled from warehouse storage tanks prior to June 26, 1936, and which were in warehouse on August 4, 1939, the period for such allowance being calculated from the date of filling of the package to the date of regauge for withdrawal. (Secs. 2901, 3176, I. R. C.)

§ 185.258 *Affixing and canceling stamps.* When packages of spirits are withdrawn upon tax-payment or for exportation, the tax-paid or export stamp will be affixed and canceled by the warehouseman, under the supervision of the storekeeper-gauger, in the manner prescribed in the Gauging Manual, before the package is removed from the warehouse. Likewise, when a package of blended brandy is removed tax-paid the class B rectified spirits stamp required to be affixed to such package under the provisions of section 2801 (e) (5), I. R. C.,

shall be affixed and canceled in the manner prescribed in the Gauging Manual for the affixing and cancellation of tax-paid stamps before the package is removed from the warehouse. (Secs. 2801 (e) (5) 2884, 2885 (b) 3176, I. R. C.)

§ 185.271 *Storekeeper-gauger's records.* The storekeeper-gauger at an internal revenue bonded warehouse shall enter the date of withdrawal of all packages or other containers, and cases, of spirits removed from the warehouse in the appropriate column of Form 1520, Form 1619, or Form 1620, as the case may be, covering the deposit of the spirits, as provided in §§ 185.465 to 185.471, inclusive. The storekeeper-gauger shall also enter the withdrawal of all spirits from the warehouse in his monthly record and return, Form 1513, and in his summary of deposits and withdrawals, Form 1621, as provided in §§ 185.465 to 185.473, inclusive. The storekeeper-gauger shall also enter on the Form 1513 and Form 1621 the details of the withdrawal of brandy for blending and the return of the blended brandy to the warehouse. (Secs. 2801 (e) (5) 2915, 3176, I. R. C.)

§ 185.272 *Filing of withdrawal papers.* All copies of the withdrawal papers, Forms 179, 206, 236, 257, 543, 573, 655, 1518, 1519, 1520 and 1619, retained by the storekeeper-gauger upon the withdrawal of distilled spirits from the warehouse and the copy of Form 1685 retained by him upon completion of brandy-blending operations, as hereinafter provided, shall be filed by him in the manner prescribed in §§ 185.465 to 185.471, inclusive. (Secs. 2801 (e) (5) 3176, I. R. C.)

§ 185.273 *District supervisor's warehouse account.* The district supervisor shall enter all spirits removed from internal revenue bonded warehouses in his district, including brandies removed to brandy-blending departments for blending, during each month in the appropriate bonded spirits account, Form 1514, as provided in § 185.480. (Secs. 2801 (e) (5) 3170, 3176, 3953, I. R. C.)

§ 185.275a *Gauge and tax-payment of blended brandy.* If the spirits to be withdrawn are brandies blended in accordance with the provisions of section 2801 (e) (5) I. R. C., the storekeeper-gauger shall compute the additional tax at 30 cents per proof gallon on the quantity of spirits in each package at the time of regauge for withdrawal and shall enter in the appropriate column of Form 179 the total amount of tax due under section 2801 (e) (5) I. R. C., in addition to the amount of tax due on the brandy under section 2800 (a) (1), I. R. C. (Secs. 2801 (e) (5) 2882, 2884, 3176, I. R. C.)

§ 185.276a *Issuance of rectified spirits stamps.* Where the Form 179 covers blended brandies tax-paid at 30 cents per proof gallon in addition to the tax of \$9.00 per proof gallon the collector shall issue a class B rectified spirits stamp, with proper coupons attached, for each package and shall enter the serial number of the stamps in the proper column of Form 1520 and at the proper line on Form 179. (Sec. 2801 (e) (5) I. R. C.)

§ 185.299 *Transfers in packages.* If the spirits to be transferred are in original packages or in packages filled from warehouse storage tanks, or are blended brandies in packages filled in the brandy-blending department, the storekeeper-gauger shall inspect the packages and supervise the weighing thereof as provided in the Gauging Manual and will prepare Form 1619, in quintuplicate, in accordance with the instructions on the form. In the case of blended brandies the storekeeper-gauger shall also show on Form 1619 the date and serial number of the Form 1685 covering the blending of the brandies, the date of original entry of the oldest brandy in the blend and the date of original entry of the youngest brandy in the blend. Immediately after packages are weighed for transfer in bond, the proprietor may, if he so desires, take the proof of the spirits, provided such is done expeditiously and additional storekeeper-gaugers will not be required to supervise the operation. The taking of average or actual tare shall not be permitted. If the warehouseman prepares a record of such commercial gauge, two copies thereof shall be given to the storekeeper-gauger who shall retain one copy, and forward the other to the storekeeper-gauger at the receiving warehouse, as hereinafter provided, for reference if claim is filed for loss by theft, accident, or otherwise than by leakage or evaporation, or where claim is filed under section 2801 (e) (5) I. R. C., for loss from packages of blended brandies. Upon withdrawal for transfer the packages shall be marked as provided in the Gauging Manual. (Secs. 2801 (e) (5), 2875, 3176, I. R. C.)

§ 185.316 *Kinds of containers.* Distilled spirits may be removed in bond, free of tax, as hereinafter provided, for export in (a) distillers' original packages, including those the contents of which have been reduced in proof to not less than 90 degrees; (b) new packages filled from distillers' original packages; (c) cases, when bottled in bond for export under the provisions of the regulations governing the bottling of distilled spirits in bond (26 CFR, Part 188), (d) wooden package, each containing two or more metallic cans of a capacity of not less than 5 wine gallons each; (e) in tank cars, in the case of spirits of not less than 180 degrees of proof transferred from the distillery to warehouse storage tanks for that purpose; and (f) in packages containing brandies blended under the provisions of the regulations in this part. (Secs. 2801 (e) (5) 2878, 2885, 2888, 2903, 2905, 2910, 3176, I. R. C.)

§ 185.344 *Deficiencies to be tax-paid.* Except as provided in § 185.525, all losses in excess of the statutory allowance on account of leakage and evaporation, as disclosed by the regauge of the distillers' original packages, and any additional loss in transferring the spirits to the new packages, as shown by the gauge of such packages, must be tax-paid in accordance with § 185.348, unless such loss is attributable to theft, accident, or other cause than leakage or evaporation, and claim for the remission of the tax thereon

is filed. (Secs. 2801 (e) (5) 2385, 2386, 2901, 3176, I. R. C.)

§ 185.438 *Tax on excess losses.* Where the regauge of packages, other than steel drums filled from warehouse storage tanks or packages of brandy blended under the provisions of section 2801 (e) (5) I. R. C., discloses excess losses, the storekeeper-gauger will deliver all copies of Form 257, with Form 1520 attached, to the proprietor of the warehouse, who will forward them to the collector of internal revenue with his remittance to cover the tax due on such excess losses. The collector will certify to the payment of the tax on all copies of Form 257, retain one copy, and return the other copies to the proprietor of the warehouse, who will deliver them to the storekeeper-gauger. Where the regauge of steel drums filled from warehouse storage tanks discloses losses, the procedure prescribed in §§ 185.220 to 185.225, inclusive, will be followed. Where the regauge of packages of blended brandy discloses losses, the procedure prescribed in § 185.525 will be followed. (Secs. 2801 (e) (5) 2901 (a), 3031 (a) 3033, 3176, I. R. C.)

§ 185.464 *Exemption of distiller.* No distiller who has given the required bond and who sells only distilled spirits of his own production at the place of manufacture, or at the place of storage in bond, in the original packages to which the tax-paid stamps are affixed, shall be required to pay the special tax of a wholesale dealer in liquors on account of such sales. This provision does not exempt distillers from the payment of special taxes for sales of distilled spirits of their own production in bond (by warehouse receipt or otherwise) or in cases or containers other than the original packages, or for exportation, fortification of wine, use of the United States, etc., without attachment of tax-paid stamps to the original packages, nor does it exempt them from liability for special taxes where distilled spirits produced by other distillers are sold by them. This exemption does not apply to the sale of brandies blended and packaged by a distiller in an internal revenue bonded warehouse. (Secs. 2801 (e) (5) 3176, 3250 (a) (4) I. R. C.)

§ 185.464a *Exemption from special tax as a rectifier.* Proprietors of internal revenue bonded warehouses who blend brandies under the provisions of section 2801 (e) (5) of the Internal Revenue Code shall not be required to pay special tax as rectifiers. (Secs. 2801 (e) (5), 3176, I. R. C.)

§ 185.465 *Files index, Form 1622.* The storekeeper-gauger in charge of each internal revenue bonded warehouse where spirits produced by more than one distiller are received and stored, shall keep an index on Form 1622 of his files of reports and records, Form 1520, Form 1619 and Form 1620, covering all deposits of spirits in the warehouse, including spirits received from the bottling department after bottling in bond before tax-payment, packages filled from storage tanks for deposit in the warehouse, and packages filled from brandy-blending tanks for deposit in the warehouse. A separate

files index may be kept of the record, Form 1620, covering the receipt or deposit of cases of bottled in bond spirits and of report on Form 1520 covering the deposit of packages of blended brandies. Entries shall be made in the files index as indicated by the headings of the columns and lines on forms and in accordance with instructions issued by the Commissioner. The list of distillers shall be prepared alphabetically and the sheets covering the deposits of spirits shall be arranged in the index in alphabetical order according to the names of the distillers. A separate sheet shall be used for the spirits produced at each distillery and the spirits deposited shall be entered on the sheet in chronological order according to the date of deposit. (Secs. 2801 (e) (5), 3176, I. R. C.)

§ 185.466 *Summary of deposits and withdrawals, Form 1621.* The storekeeper-gauger in charge of each internal revenue bonded warehouse shall keep a summary on Form 1621 of the spirits entered into, withdrawn from, and remaining in warehouse. Entries shall be made as indicated by the headings of the columns and lines on the form and in accordance with instructions issued by the Commissioner. In the case of packages of blended brandies, the registry number of the warehouse where such packages were filled shall be substituted for the registry number of the distillery. The records shall be arranged alphabetically by States (a) numerically by distilleries according to registry number within each State and (b) in case of blended brandies, numerically by internal revenue bonded warehouses according to registry number within each State. Separate sheets shall be used for each kind of spirits (including blended brandies) and for each season's production, and for packages, cases, storage tanks, and packages of blended brandies. A statement of daily totals shall be kept on a separate sheet. This record shall also be used by storekeeper-gaugers in connection with the preparation of the statement on Form 1513 of spirits remaining in warehouse. (Secs. 2801 (e) (5) 3176, I. R. C.)

§ 185.467 *Files and records covering deposits.* The storekeeper-gauger's copy of all Forms 1520, covering the deposit in warehouse of spirits received from distilleries; Forms 1619 and 1620, covering spirits received from other warehouses; Forms 1520, covering packages filled from storage tanks and retained in the warehouse; Forms 1520, covering packages filled from brandy-blending tanks; and Forms 1620, covering cases of bottled in bond spirits returned to the storage portion of the warehouse, shall be filed as permanent records, in bound form, in the office of the storekeeper-gauger. Before filing such forms the storekeeper-gauger shall make appropriate entries covering the receipt of the spirits in his files index, Form 1622, and in his summary of deposits and withdrawals, Form 1621. The storekeeper-gauger shall enter the date of deposit of the spirits in the warehouse at the bottom of each form. The Forms 1520, 1619 and 1620 shall be filed separately by form number, the forms in each file being grouped under the name of the

producing distiller (or warehouseman in the case of blended brandies) and arranged in chronological order according to the date of deposit, and in sequence to the serial numbers of the packages or cases where possible. Separate files shall be maintained for storage tanks and for packages filled from storage tanks and retained in the warehouse and for packages filled from brandy-blending tanks. Where two or more lots of spirits are deposited in the same storage tank the Forms 1520 covering such deposits shall be kept together and identifying notations shall be made on each form showing that they collectively represent the spirits deposited in the tank. Similar notations shall be made on Form 1622 in connection with the entries of the deposits. When the last deposit is made in a tank, a recapitulation of the deposits will be made on the Form 1520 covering the last deposit, and withdrawals will be noted on such form. The date of deposit of the spirits shall be entered at the bottom of each Form 236, covering spirits received in bond from other premises, at the bottom of each Form 1518 covering spirits bottled in bond and returned to the warehouse, and at the bottom of each Form 1635 covering brandy blended in brandy-blending tanks and returned to the warehouse and such forms shall be filed separately by form number in chronological order. (Secs. 2801 (e) (5) 3176, I. R. C.)

§ 185.468 *Files and records covering withdrawals.* When spirits are to be withdrawn from warehouse, the storekeeper-gauger will secure from his files index information as to the location of the Form 1520, 1619, or 1620 covering the deposit of the spirits, including blended brandies returned to the storage portion of the warehouse from the brandy-blending department, and shall transcribe the necessary details therefrom to the appropriate withdrawal forms. Upon withdrawal of the spirits, the storekeeper-gauger shall indicate by proper red line blocking on the entry Form 1520, 1619, or 1620, the packages or cases withdrawn and the date and purpose of withdrawal. The storekeeper-gauger shall also make the necessary entries covering the withdrawals on Form 1621, and shall enter the date of withdrawal at the bottom of the retained copies of the withdrawal forms and applications. (Secs. 2801 (e) (5), 3176, I. R. C.)

§ 185.469 *Retention of records.* Each Form 1520, 1619, or 1620 covering the deposit of the spirits shall be retained in the active binder until all spirits covered by the form have been withdrawn, at which time such form shall be removed and filed in the same order in an inactive file. Each binder shall be appropriately marked to show the kind of forms it contains and the period covered thereby. The binders for packages received from the distillery on the same or contiguous premises, packages filled from storage tanks, packages of blended brandy filled in the brandy-blending department, and cases bottled at the warehouse shall also have shown thereon the serial numbers of the packages or cases. Where a change in proprietorship of the

warehouse occurs, the files of all deposit and withdrawal forms shall be retained and continued in connection with the transactions of the successor. (Secs. 2801 (e) (5) 3176, I. R. C.)

§ 185.471 *Filing withdrawal forms and applications.* The copies of the reports of the withdrawal gauge, Form 1520, or the reports of removal for transfer in bond, Form 1619, retained by the storekeeper-gauger shall be filed separately in chronological order, according to the date of withdrawal noted at the bottom of the forms. The storekeeper-gauger's copies of withdrawal applications, Forms 179, 206, 236, 257, 543, 573, 655, 1518, 1519, and 1685, may be filed together or separately by form number, in chronological order, in the same manner as the withdrawal forms. The withdrawal reports and applications for each month shall be separated in the file by proper markers, and each file shall be appropriately marked to show the kind of forms contained therein and the period covered thereby. (Secs. 2801 (e) (5), 3176, I. R. C.)

§ 185.472 *Method of keeping return.* The storekeeper-gauger in charge of every internal revenue bonded warehouse shall keep a monthly record on Form 1513 of all distilled spirits deposited in, withdrawn from, and remaining in the warehouse. Such deposit, withdrawal, and inventory records, shall include blended brandies received into the storage portion of the warehouse from the brandy-blending department, brandies removed from the storage portion of the warehouse to the brandy-blending department, and blended brandies remaining in the storage portion of warehouse at the end of the month. As to blended brandy, the statement of spirits remaining in the warehouse shall be reported according to the season and year of production of the oldest brandy in the blend. All the information indicated by the headings of the columns and lines and the instructions printed on the form shall be entered on the form in the order stated in such instructions. The record shall be kept in bound form available for inspection by Government officers. (Secs. 2801 (e) (5), 2915, 3176, I. R. C.)

§ 185.480 *Farm 1514.* Each district supervisor shall render a monthly warehouse account on Form 1514 of transactions at internal revenue bonded warehouses for each State within his district. Such record shall cover brandies removed from the storage portion of a warehouse to the brandy-blending department and blended brandy returned to the storage portion of the warehouse from the brandy-blending department. The required data will be obtained from the monthly warehouse reports of storekeeper-gaugers on Form 1513, after the reports have been audited. The entries shall be made as indicated by the headings of the columns and lines, and in accordance with the instructions printed on the form. Form 1514 shall be prepared in duplicate and one copy, with the supporting copies of Form 1513, shall be forwarded to the Commissioner not later than the last day of the month succeeding that for which rendered. The

remaining copy shall be retained by the district supervisor. (Secs. 2801 (e) (5), 3170, 3176, 3953, I. R. C.)

§ 185.481 *Form 332.* Each district supervisor shall render an annual report on Form 332, by kind, seasons, and years of production, of distilled spirits in internal revenue bonded warehouses at the close of the fiscal year (June 30) for each State within his district. In the case of blended brandy the season and year of the oldest brandy in the blend shall be considered the season and year of the blended brandy. The entries shall be made as indicated by the headings of the columns and lines and in accordance with the instructions printed on the form. Form 332 shall be prepared in duplicate and one copy shall be forwarded to the Commissioner not later than July 31 of each year. The remaining copy shall be retained by the district supervisor. (Sec. 3176, I. R. C.)

BLENDING OF BRANDIES

§ 185.514 *General—(a) Limitations.* Fruit brandies distilled from the same kind of fruit at not more than one hundred and seventy degrees proof may, for the sole purpose of perfecting such brandies according to commercial standards, be mixed or blended with each other, or with any such mixture or blend, by the distiller thereof in any internal revenue bonded warehouse operated by him exclusively for the storage of brandy or wine spirits. The blending must improve (perfect) the brandy according to the approved commercial standard of the blended product. Any blending of brandy of standard quality with brandy of inferior quality for the purpose of stretching or increasing the volume of the standard quality brandy and which results in the manufacture of a product inferior to the standard quality brandy before blending, constitutes rectification and may not be done on internal revenue bonded warehouse premises. The term "Distiller" as used in this section includes any one or more distillers associated as members of any farm cooperative, or any one or more distillers affiliated within the meaning of section 17 (a) (5) of the Federal Alcohol Administration Act, as amended, or any fruit distiller for whose account, recorded with the district supervisor at the time of production, the brandy to be blended was produced. Accordingly, for the purpose of determining eligibility for blending, brandy distilled from the same kind of fruit at not more than one hundred seventy degrees proof shall be considered distilled by the distiller operating the internal revenue bonded warehouse (1) where it was actually distilled by him, (2) where it was produced by a distiller associated with him as a member of a farm cooperative, (3) where it was produced by a distiller affiliated with him, that is, one of such distillers has control of the other or the distillers are subject to common control, actual or legal, directly or indirectly, whether by stock ownership or otherwise, or (4) where it was produced for his account, provided such production was recorded with the district supervisor at the time of production as required in paragraph (b) of this section.

(b) *Recording of production.* When brandy to be blended is produced for the account of the distiller, the following procedure shall be observed:

(1) The distiller at whose warehouse brandies are to be blended shall file with the district supervisor a certified copy of the agreement under which the brandy is to be produced for his account. The agreement shall set forth the name and registry number of the producing distiller, kind, the approximate amount of brandy to be produced, and the approximate time of production, and should clearly show that the producing distiller was engaged to produce brandy for the account of the blending distiller.

(2) Upon receipt of the agreement the district supervisor shall examine it closely. To conform to the law brandy to be blended must actually be produced for the account of the blending distiller. If it appears that the agreement is a contract to produce brandy for the account of the blending distiller and is not merely a contract to sell production, the district supervisor shall notify the storekeeper-gauger assigned to the premises of the producing distiller of the names of the distillers involved and the kind and quantity of brandy to be produced for blending, with the following instructions:

(i) Upon completion of the entry gauge and execution of the Distiller's Entry for Deposit, the storekeeper-gauger shall examine the packages involved and, where the distiller has affixed to a package a tag stating "Produced for the Account of (name of distiller for whom produced)" and the district supervisor has advised the storekeeper-gauger of the agreement to produce for the account of that blending distiller, he shall make a notation on the reverse side of all copies of the Form 1520 stating in effect "Produced for the Account of (name of distiller for whom produced)" If only a portion of the brandy covered by the Form 1520 was produced for the account of the fruit distiller who intends to blend brandy, the storekeeper-gauger shall show the serial numbers of the packages and aggregate proof gallons of brandy so produced. The statement shall be signed by the storekeeper-gauger. In the absence of tags on the containers denoting for whom the brandy was produced, or in the absence of a statement by the district supervisor relative to the agreement under which the brandy was produced, the storekeeper-gauger shall not assume that the brandies were produced for the account of another and shall make no statement relative thereto.

(ii) Where brandy produced for the account of a fruit distiller is transferred in bond, a transcript of the storekeeper-gauger's statement shall be made on each copy of Form 1619. The transcript shall be shown on the face of the Form 1619 or on the reverse. If shown on the reverse, proper reference thereto should be made in the space to the left of "Date Received in Warehouse."

(3) Upon receipt of a copy of Form 1520 showing brandy produced for the account of a blending distiller, the district supervisor shall note on the agree-

ment, or on a suitable index card, the date of production, the serial numbers of the packages, and the aggregate proof gallons covered by the Form 1520. (Secs. 2801 (e) (5) 3176, I. R. C.)

§ 185.515 *Notice required*—(a) *Notice of commencement*. After the brandy-blending department has been duly approved by the Commissioner, the proprietor of the warehouse shall, before beginning blending operations, give notice, in triplicate, to the district supervisor through the storekeeper-gauger in charge of the warehouse, of his intention to blend brandies. Upon approval of the notice by the district supervisor, two copies shall be forwarded to the storekeeper-gauger in charge and the original copy shall be retained in his office. The storekeeper-gauger shall deliver one copy to the proprietor, and retain the other copy in the Government office.

(b) *Notice of discontinuance*. In the event the proprietor desires to discontinue blending operations, either temporarily or permanently, and to use the space and facilities of the blending department for other duly authorized warehouse purposes, he shall give notice, in triplicate, of discontinuance to the district supervisor through the storekeeper-gauger in charge of the warehouse that all brandies have been removed from the brandy-blending department and shall state the purpose or purposes for which he proposes to use the department. The storekeeper-gauger shall inspect the brandy-blending department and if all brandies have been removed therefrom; he shall certify to such fact on each copy of the notice of discontinuance and forward the three copies to the district supervisor. The district supervisor shall examine the notice and if the proposed use stated by the warehouseman is in accordance with law and regulations he shall endorse his approval on each copy of the notice. Upon approval by the district supervisor, two copies of the notice shall be forwarded to the storekeeper-gauger in charge and the original copy shall be retained in his office. The storekeeper-gauger shall deliver one copy to the proprietor, and the other copy shall be retained by him in the Government office. The storekeeper-gauger shall then remove the locks from the doors to the brandy-blending department. Where brandy-blending tanks are to be used for other purposes, such as the storage of fortifying brandy, the tanks must be temporarily marked to show such use, but the permanent marks on the tanks should not be disturbed. After notice of discontinuance has been approved, and before resuming blending operations, a new notice of commencement must be filed and approved. (Secs. 2801 (e) (5), 3176, I. R. C.)

§ 185.516 *Application to blend and report of gauge*—(a) *Application, Form 1685*. When a distiller desires to blend brandies at his warehouse he shall file application on Form 1685, in quadruplicate, fully describing the brandies to be blended and giving all the information called for by the form. Each form shall be given a serial number beginning with "1" for the 1st day of January of each year and running consecutively there-

after to December 31st, inclusive. The application shall show, as to each kind of brandy not previously blended, the following:

- (1) The number of packages.
- (2) The serial number of the packages.
- (3) The kind of brandy as marked on the packages.
- (4) The date of original entry for deposit.
- (5) Original tax gallons.
- (6) Proof of distillation.
- (7) The name of the producing distiller, registry number of the distillery and State in which the distillery is located, or,

if brandies previously blended are to be dumped for blending with other brandies, the application shall show (in respect to such previously blended brandies) the following:

- (1) The number of packages.
- (2) The serial numbers of the packages.
- (3) The kind of brandy as marked on the packages.
- (4) Date of original entry of oldest brandy in blend.
- (5) Date of original entry of youngest brandy in blend.
- (6) Proof gallons marked on the package.
- (7) The name of the blending distiller and registry number of the warehouse in which the blending was done and State in which the warehouse is located.

(8) Date and serial number of the Form 1635 covering each prior blend and the name of the blending distiller, registry number of the warehouse in which the blending was done and State in which the warehouse is located, as shown on each such Form 1635. Where a prior blending was effected in a warehouse in another district, a copy of the Form 1685 covering such blending shall be submitted with the application.

Where two or more types of brandy produced from the same kind of fruit (such as grape lees brandy, grape pomace brandy, grape brandy) are to be blended together, the applicant shall state the percentage of each type of brandy to be contained in the resultant blend. Where any brandy to be blended was produced at a distillery operated under a name other than the name of the blending distiller, the application shall show whether such distillery was operated by an associate or by an affiliate, or whether the brandy was produced for the account of the blending distiller. The application shall show the proposed designation of kind for the brandy after blending.

(i) *Evidence of affiliation or association*. Where brandy produced by an associate or an affiliate of the blending distiller is to be blended, the blending distiller must file with the district supervisor documentary evidence establishing such association or affiliation.

(ii) *Bond coverage*. The blending distiller must state, as to the brandy produced by each distiller, whether the producer thereof has filed consent of surety on Form 1533 stipulating that his distiller's bond shall continue to be liable for the tax imposed by section 2200 (a) (1), I. R. C., on such brandy after it has

been blended with other brandy. The consent of surety may be prepared to cover a specific lot or lots of brandy, or to cover all brandy produced by the distiller which is blended with other brandy.

(b) *Action by district supervisor*. All copies of Form 1635 shall be submitted to the district supervisor for his approval. Upon receipt of the application the district supervisor shall determine whether the proposed designation of kind for the blended brandy conforms to the provisions of section 21, class 4 of Regulations 5, as amended, relating to the labeling and advertising of distilled spirits under the provisions of the Federal Alcohol Administration Act and shall otherwise determine that the brandies described on the form are eligible for blending pursuant to the provisions of section 2801 (e) (5) I. R. C. The district supervisor shall determine whether, for each distiller of brandy to be blended, there is on file a consent of surety stipulating that the distiller's bond shall continue to be liable for the tax imposed by section 2200 (a) (1), I. R. C., after brandy produced by such distiller has been blended. The district supervisor shall also determine whether documentary evidence has been submitted to establish (1) that the brandy was produced by a distiller associated with the blending distiller as a member of a bona fide farm cooperative or (2) that the brandy was produced by a distiller affiliated (as defined in § 185.514) with the blending distiller or (3) that the brandy was produced by a distiller for the account of the blending distiller and such production was recorded (as required by § 185.514). Where the applicant has not established that the proposed blending will be in accordance with the provisions of the regulations in this part, the district supervisor shall not approve the application and shall return it with a statement showing the reason therefor. If the district supervisor is doubtful whether the proposed designation of kind is correct, or if he is doubtful for other reasons that the application should be approved, the matter should be submitted to the Commissioner for advice. If the application is approved all copies of the Form 1635 should be forwarded by the district supervisor to the storekeeper-gauger in charge of the internal revenue bonded warehouse.

(c) *Action by the storekeeper-gauger*. Upon receipt of the approved application, Form 1635, the storekeeper-gauger shall inspect and gauge the packages and make detailed report of such gauge on Form 1520, in quadruplicate. Where brandies covered by the application, Form 1635, were produced by different distillers or at different distilleries, separate report of gauge, Form 1520, shall be prepared for the product of each distiller or distillery. The storekeeper-gauger shall, in every instance, note on Forms 1520 the serial number and date of the application, Form 1635.

(1) *Verification*. Where the quantity of a type or lot of brandy to be blended with another type or lot of brandy is limited to a maximum percentage, the storekeeper-gauger and the distiller should examine the Forms 1520 covering

the regauge of the brandy which is limited to a maximum percentage to determine (before the report of the storekeeper-gauger on Form 1685 is executed) that the quantity of such brandy (calculated on a proof gallon basis) is not in excess of the maximum percentage authorized by the approved application. Where the quantity of a type or lot of brandy regauged exceeds the maximum percentage authorized for blending, the storekeeper-gauger may, at the distiller's request, delete the packages containing such quantities (in no case less than a whole package) from the application and line out the entries on the regauge report and permit the return of the packages to the storage portion of the warehouse. The deletion in the application must be verified by the distiller and initialed by him. Where compliance with the statement of maximum percentage cannot be obtained in this manner, the blending operation should be suspended and the matter submitted to the district supervisor for advice.

(2) *Disposition of Forms 1685.* Upon completion of the report as to brandy dumped, blended, and returned to the storage portion of the warehouse, the storekeeper-gauger shall forward one copy of the form and one copy of Form 1520 to the district supervisor, deliver one copy of each form to the proprietor of the warehouse, and file one copy of each form in his office. Where a copy of Form 1685 was not sent to the collector of internal revenue for the reason that excess losses from distillers' original packages were not disclosed, the extra copy of Form 1685 and of Form 1520 shall be destroyed by the storekeeper-gauger.

(d) *Audit by district supervisor.* At the time of auditing Forms 1520 and 1685 covering the blending of brandies, the district supervisor shall determine whether the quantities blended were in a proportion which would permit the designation of kind given to the resultant blend. (Secs. 2801 (e) (5) 3176, I. R. C.)

§ 185.517 *Excess losses to be tax-paid.* Where packages containing a blend of brandies are to be dumped for further blending, losses from such packages shall be considered in accordance with the provisions of § 185.525. All losses from distillers' original packages in excess of the statutory allowance provided in section 2901 (a) I. R. C., as amended, must be tax-paid. If the regauge discloses excess losses or deficiencies to be tax-paid, all copies of the Form 1685, together with a copy of the report of gauge on Form 1520, shall be forwarded by the proprietor with remittance for the tax on such excess losses or deficiencies to the collector for the district in which the bonded warehouse is located. The collector shall execute a certificate as to the payment of tax on all copies of Form 1685, retain one copy thereof and the copy of Form 1520 and forward the other copies to the storekeeper-gauger in charge of the warehouse. Where no excess loss is disclosed by the regauge; the Forms 1685 and 1520 shall not be sent to the collector. (Secs. 2801 (e) (5), 3176, I. R. C.)

§ 185.518 *Blending prior to payment of tax on losses.* Packages of brandies for blending may be dumped into the brandy-blending tank immediately after they are gauged. The storekeeper-gauger may permit brandies to be drawn from brandy-blending tanks before payment of the tax on excess losses from packages dumped. However, Forms 1685 and 1520, together with remittance, must be transmitted to the collector immediately, and when such is done the blending and drawing off of such brandies into packages and the return thereof to the storage portion of the warehouse may be permitted prior to the return of Forms 1685 to the storekeeper-gauger by the collector: *Provided*, That in such cases an extra copy of Form 1685 covering the packages dumped should be furnished the officer at the brandy-blending department in order that he may make proper report of brandy-blending operations. Upon return of the receipted Forms 1685 from the collector, the storekeeper-gauger shall compare the amounts, and if found to be in agreement, the extra copy shall be destroyed. (Secs. 2801 (e) (5) 3176, I. R. C.)

§ 185.519 *Transfer of brandies to blending tank.* Before brandies are transferred to the brandy-blending tank, the storekeeper-gauger shall lock the outlet to the tank, and after all brandies have been transferred to the brandy-blending tank the storekeeper-gauger shall lock the inlet to the tank. The contents of the tank must be thoroughly agitated, the proof determined, and the contents of the tank gauged. The proof so determined shall be considered the proof of the brandy drawn into packages from the tank. (Secs. 2801 (e) (5), 3176, I. R. C.)

§ 185.520 *Disposition of empty packages.* Immediately upon being emptied, the packages from which brandies were dumped for blending shall be examined by the storekeeper-gauger for the purpose of determining that all brandies were removed therefrom; shall have all the marks and brands obliterated; and be removed from the warehouse: *Provided*, That in the event such packages are to be used as containers for the blended brandies, so many as are required to contain the blended brandies may be retained in the brandy-blending department for that purpose. Such empty packages shall be segregated from any filled packages in the brandy-blending department. (Secs. 2801 (e) (5) 3176, I. R. C.)

§ 185.521 *Drawing off brandies.* Brandies must be drawn from the brandy-blending tank into packages on or before the third day following the deposit of the same therein. When brandies are to be drawn from the tank the storekeeper-gauger shall see that all valves and openings other than the necessary outlet valve are closed and locked before the brandies are drawn from the tank. The storekeeper-gauger shall open and close the locks, but it shall be the duty of the warehouseman to manipulate the stop-cocks or valves controlling the flow of the spirits. The storekeeper-gauger assigned to the brandy-blending depart-

ment is required to be present and personally supervise the drawing off of all brandy in the tank, the marking and branding of all packages filled therefrom. He shall also see that all mechanical duties connected with such operations are properly performed as provided herein and in the Gauging Manual. (Secs. 2801 (e) (5), 3176, I. R. C.)

§ 185.522 *Gauging of blended brandy.* All brandies drawn from brandy-blending tanks shall be gauged by the storekeeper-gauger and reported on Form 1520. All information indicated by the headings of the various columns and lines and instructions printed on the form shall be furnished. The storekeeper-gauger shall, in every instance, note on Form 1520 the serial number of the application, Form 1685, under which the brandies were blended and the dates of original entry of (a) the oldest brandy and (b) the youngest brandy contained in the blend. Brandies drawn into packages shall be gauged according to the rules prescribed in the Gauging Manual. (Secs. 2801 (a) (5) 3176, I. R. C.)

§ 185.523 *Numbering of packages.* All packages filled from brandy-blending tanks shall be serially numbered, separately from packages filled at the distillery or from storage tanks in the bonded warehouse, beginning with number "1", preceded by the letters "BL" as "BL-1, BL-2," etc. The symbol "BL" shall be considered a part of the serial number and must be shown as part of the serial number on all official forms or records. (Secs. 2801 (e) (5) 2825, 2878, 2883, 3176, I. R. C.)

§ 185.524 *Marketing of packages.* Immediately upon the filling of the packages, or prior to filling, the blending distiller shall mark upon the head of the package by branding or stenciling the following information:

- (a) The kind of brandy as shown on the Form 1685.
- (b) The words "Blended By."
- (c) The name of the blending distiller.
- (d) The registered number of the warehouse, and the State in which the warehouse is located.
- (e) The serial number of the package.
- (f) The date of filling of the package.
- (g) The date of original entry of the oldest brandy in the mixture.
- (h) The date of original entry of the youngest brandy in the mixture.
- (i) Proof of blended brandy.
- (j) Tare of container.
- (k) Proof gallon content.
- (l) By whom inspected.

The following is an illustration of the marking of packages:

GRAPE BRANDY
Blended by

John Doe Distilling Co.
I. R. B. W. No. 217, Calif.

P. 127	S. N.—BL 10907
T. 101	Filled 7-29-47
P. G. 61.30	Orig. Ent. O. B. 6-19-45
	Orig. Ent. Y. B. 6-19-46
	Inspected: James Roe, U. S. S. G.

(Space reserved for withdrawal marks and stamps.)

Such marks and brands shall be placed upon the packages in letters and figures

not less than three-fourths inch in height or one-half inch in the case of half-barrels. The head of the package bearing these marks shall be known as the "Government head." No marks other than those required by these regulations and the applicable provisions of the Gauging Manual shall be placed upon the Government head of such package. (Secs. 2801 (e) (5) 3176, I. R. C.)

§ 185.525 *Losses of blended brandy—*
(a) *General.* The taxes (imposed by sections 2800 (a) (1) and 2801 (e) (5), I. R. C.) on blended brandy lost by leakage, evaporation, theft, or otherwise, not occurring as the result of any negligence, connivance, collusion, or fraud on the part of the warehouseman or his agents may be remitted or refunded to the extent that the warehouseman is not indemnified or recompensed for such loss.

(b) *Losses from brandy-blending tank.* The quantity (proof gallons) of brandy which is lost from the brandy-blending tank shall be determined each time the tank is emptied. The extent of the loss shall be established by comparison of the quantity (proof gallons) dumped from packages into the tank with the total quantity (proof gallons) drawn into packages therefrom, as shown by the gauge Form 1520, and the Form 1685. Where the loss of brandy does not exceed 1 percent of the actual quantity deposited in the tank, claim for allowance of the loss will not be required, provided there are no circumstances indicating that the brandy or any portion thereof was lost as the result of negligence, connivance, collusion or fraud on the part of the warehouseman or his agents.

(c) *Loss from packages.* The quantity (proof gallons) of blended brandy which is lost from packages shall be determined by regauge prior to dumping for further blending and upon the withdrawal of packages from the warehouse tax-paid or for any tax-free purpose. The quantity found to be so lost shall be entered by the storekeeper-gauger in the proper column of Form 1520. Claim for allowance of the loss will not be required, provided there are no circumstances indicating that the brandy, or any part thereof, was lost as the result of negligence, connivance, collusion or fraud on the part of the warehouseman or his agents.

(d) *Losses indicating tampering.* Where the gauge of packages filled from brandy-blending tanks or the regauge of such packages upon withdrawal indicates that the contents of the tanks or packages have been tampered with, as where a material deficiency is found and there is no evidence of loss by leakage, evaporation, or casualty, or where deterioration in proof not accountable for by variation in gauge is disclosed the officer shall immediately notify the district supervisor of all the facts in the case and shall not permit the tank to be emptied or the packages to be removed pending receipt of instructions from the district supervisor.

(e) *Claim for losses from brandy-blending tank.* Allowance will not be made for losses of blended brandy from a brandy-blending tank where there are circumstances indicating that the losses

were the result of negligence, connivance, collusion or fraud on the part of the warehouseman or his agents, or where the losses are in excess of 1 per cent of the quantity (proof gallons) deposited in the tank, unless the cause of each loss is satisfactorily explained in a claim for remission of the tax. The claim should be prepared and filed in accordance with the applicable provisions of §§ 185.210 to 185.212, inclusive.

(f) *Claim for losses on storage or in transit.* Allowance will not be made for losses of blended brandy sustained while on storage in, or in transit to, a bonded warehouse where there are circumstances indicating that the losses were the result of negligence, connivance, collusion or fraud on the part of the warehouseman or his agents, unless the cause of each loss is satisfactorily explained in a claim for remission or refund of the tax. The claim should be prepared and filed in accordance with the applicable provisions of §§ 185.210 to 185.212, inclusive. (Secs. 2801 (e) (5), 3176, I. R. C.)

§ 185.526 *Withdrawal of blended brandies.* Brandies mixed or blended in accordance with the provisions of these regulations may be stored, transported, transferred in bond, withdrawn from bond tax-paid or tax-free, or be otherwise disposed of, in the same manner as such brandies not so mixed or blended. The foregoing should not be construed as meaning that such blended brandies are eligible for bottling in bond. (Secs. 2801 (e) (5), 3176, I. R. C.)

4. This Treasury decision shall be effective upon publication in the FEDERAL REGISTER.

(Secs. 2801 (e) (5) 2806 (e), 2857, 2859, 2868, 2872, 2873, 2875, 2876, 2879, 2882, 2883, 2884, 2885, 2886, 2888, 2901, 2903, 2904, 2905, 2910, 2915, 3031, 3033, 3170, 3176, and 3953 of the Internal Revenue Code (26 U. S. C., secs. 2801 (e) (5), 2806 (e) 2857, 2859, 2868, 2872, 2873, 2875, 2878, 2879, 2882, 2883, 2884, 2885, 2886, 2888, 2901, 2903, 2904, 2905, 2910, 2915, 3031, 3033, 3170, 3176, and 3953))

GEO. J. SCHOENELIAN,
Commissioner of Internal Revenue.
Approved: November 13, 1947.

E. H. FOLEY, Jr.,
Acting Secretary of the Treasury.
[F. R. Doc. 47-16236; Filed, Nov. 19, 1947;
8:48 a. m.]

TITLE 33—NAVIGATION AND NAVIGABLE WATERS

Chapter I—Coast Guard, Department of the Treasury [CGFE 47-49]

PART 14—REGULATIONS FOR PANEL AND BOARDS ON REVIEW OF DISCHARGES AND DISMISSALS OF FORMER MEMBERS OF THE COAST GUARD

PART 20—PROCEDURES APPLICABLE TO THE PUBLIC

1. Part 14 is revised to read as follows:

SUBPART 14.01—GENERAL PROVISIONS

- Sec.
14.01-1 Basis and purpose.
14.01-3 Jurisdiction.

- Sec.
14.01-5 Scope of review.
14.01-7 Request for review.
14.01-9 Review on own motion.
14.01-11 Methods of presenting case.
14.01-13 Counsel.
14.01-15 Witnesses.
14.01-17 Expenses.
14.01-20 Notice of hearing.
14.01-22 Continuances.
14.01-24 Withdrawal.
14.01-25 Failure of petitioner to appear.
14.01-23 Evidence.

SUBPART 14.03—THE PANEL AND BOARDS

- 14.03-1 Duties of the President of the Panel.
14.03-4 Acting President of the Panel.
14.03-6 Members of a Board of Review.
14.03-8 Time and place of meeting.
14.03-10 Duties of a Board of Review.

SUBPART 14.05—ACTION BY THE BOARD

- 14.05-1 Deliberations.
14.05-5 Findings of facts.
14.05-10 Conclusion.
14.05-15 Decision.
14.05-20 Order.
14.05-25 Record of proceedings.
14.05-30 Transmittal of record.

SUBPART 14.06—THE SECRETARY OF THE TREASURY

- 14.06-1 Action by the Secretary of the Treasury.

SUBPART 14.10—REPRESENTATIVES

- 14.10-1 Appointment of government representatives.
14.10-4 Duties of government representatives.
14.10-8 Appointment of petitioner's representative.
14.10-10 Duties of petitioner's representative.

AUTHORITY: §§ 14.01-1 to 14.10-10, inclusive, issued under sec. 301, 58 Stat. 233, 60 Stat. 632; 33 U. S. C. Sup., 633h. Additional authority cited at the end of applicable sections.

SUBPART 14.01—GENERAL PROVISIONS

§ 14.01-1 *Basis and purpose.* Pursuant to the authority of section 301 of the Servicemen's Readjustment Act of 1944, as amended August 8, 1946 (58 Stat. 233, 60 Stat. 932; 38 U. S. C. Sup., 693h) regulations are hereby prescribed to provide a procedure for the review of discharges and dismissals of former members of the Coast Guard.

§ 14.01-3 *Jurisdiction.* By virtue of the authority of said section 301, a Coast Guard panel, from which Boards of Review of Discharges and Dismissals may be designated, has been established to review, upon its own motion, or upon request by or on behalf of the individual former officer or enlisted man or woman, or if deceased, by the surviving spouse, next of kin or legal representative concerned, or if incompetent, by the guardian, the type and nature of discharge or dismissal certificate or other documentary evidence of discharge or dismissal of former members of the Coast Guard, except a discharge or dismissal by reason of the sentence of a Navy general court-martial or Coast Guard general court. This jurisdiction is construed to include every separation from the Coast Guard, including the reserve components thereof who served on full time active duty on full time pay and allowances, irrespective of the manner evidenced or brought about, except sep-

arations by reason of the sentence of a Navy general-court-martial or a Coast Guard general court.

§ 14.01-5 *Scope of review.* (a) The scope of the review shall be to determine whether, under reasonable standards of Coast Guard and naval law and discipline, the type and nature of the discharge or dismissal should be changed, corrected or modified, and, if so, to decide what change, correction or modification should be made.

(b) The Boards have no authority to revoke any discharge or dismissal, to reinstate any person in the Coast Guard subsequent to his discharge or dismissal, or to recall any person to active duty.

§ 14.01-7 *Request for review.* (a) The petitioner shall be required to submit a written request for a review to the President of the Panel (addressed to President, Boards of Review of Discharges and Dismissals, Coast Guard Headquarters, Washington 25, D. C.) with the certificate of discharge or dismissal in question, if available, and such other statements or affidavits as he desires to present.

(b) The request shall state in brief:

(1) The type of discharge or dismissal received;

(2) The full name, former rank or rating and the service or file number of the person whose discharge or dismissal is in question;

(3) The place to which any notices in connection with the review may be sent;

(4) The basis of the claim for review;

(5) What action is desired of the Board; and

(6) Whether the petitioner waives the right to be present and consents to the review on the basis of his petition and accompanying papers or whether he will appear in person before the Board and/or be represented by counsel. (If counsel is desired, the petitioner should designate such counsel by name if known at the time petition is submitted.)

(c) When the request for review is submitted by a surviving spouse, next of kin, legal representative or guardian, satisfactory evidence of the required relationship must be submitted.

(d) No request for review of a discharge or dismissal shall be valid unless filed within fifteen years after such discharge or dismissal or within fifteen years from 22 June, 1944, whichever be the later.

§ 14.01-9 *Review on own motion.* (a) A Board shall not conduct a review on its own motion without first transmitting a written notice to the person concerned or, if such person is deceased, to his surviving spouse, next of kin, legal representative or guardian, by registered mail, return receipt requested.

(b) Such notice shall state that a review of the type and nature of this discharge or dismissal is to be held by the Board, and shall advise the addressee of his right to appear before the Board, in person or by counsel, and to present evidence before the Board in the manner herein prescribed.

§ 14.01-11 *Methods of presenting case.* (a) The petitioner may present his case:

(1) By letter with certificate of discharge or dismissal, if available, and affidavits.

(2) In person, with or without counsel.

(3) By counsel.

(b) Upon application in person at the office of the President of the Panel, the President may furnish to a petitioner or his counsel such information from the official records pertaining to a discharge or dismissal as may be necessary in order to permit of a fair and impartial review. However, classified matter will not be disclosed or made available to the applicant or his counsel. When it is necessary in the interests of justice to acquaint the applicant with the substance of such matter, the President of the Panel will obtain and make available to the petitioner or his counsel such summary of the classified matter as may be relevant to the case and as will not be incompatible with the public interests.

§ 14.01-13 *Counsel.* The term "counsel" as used herein, shall include members of the bar in good standing and accredited representatives of veterans' organizations recognized by the Veterans' Administration under section 200 of the act of June 29, 1936 (sec. 200, 49 Stat. 2031, 38 U. S. C. 101)

§ 14.01-15 *Witnesses.* (a) All testimony shall be given under oath or affirmation administered by the presiding officer.

(b) Witnesses shall be subject to examination and/or cross-examination as appropriate, by the members of the Board, petitioner, his counsel or petitioner's representative, or by the government representative.

(c) The testimony of witnesses may be presented either in person or by affidavits. (R. S. 183, 5 U. S. C. 93)

§ 14.01-17 *Expenses.* No expenses of any nature whatsoever incurred by the petitioner, his counsel, his witnesses, or by any other person in his behalf, shall be paid by the government.

§ 14.01-20 *Notice of hearing.* The President of the Panel shall give a petitioner at least a 30-day written notice of the time and place of the review whenever the petitioner has not waived his right to appear in person before the Board and/or be represented by counsel. Such time shall be computed from the time of mailing of the notice. The petitioner may waive such time limit and an earlier hearing date may be set by the President of the Panel.

§ 14.01-22 *Continuances.* A continuance may be granted by a Board on its own motion, or at the request of the petitioner or government representative, when such continuance appears necessary in order to insure a full and fair hearing.

§ 14.01-24 *Withdrawal.* A Board may, at its discretion and for good cause shown, permit the petitioner to withdraw his request for review without prejudice at any time before the Board begins its deliberations.

§ 14.01-26 *Failure of petitioner to appear.* A petitioner who requests to be present at a hearing and who, after being duly notified of the time and place of

hearing, fails to appear at the appointed time, either in person or by counsel, thereby waives his right to be present and cannot thereafter take exception to the findings or conclusions because they were arrived at in his absence.

§ 14.01-28 *Evidence.* (a) The Boards, in their review, shall consider as evidence all available pertinent records of the Coast Guard, together with such evidence as may be submitted by the petitioner and/or his counsel, and the government representative.

(b) Whenever, during a review, it appears to a Board's satisfaction that the facts have not been fully and fairly disclosed in the records of the Coast Guard and in the testimony and other evidence before the Board, the Board may obtain such further evidence as it may consider essential to a fair and impartial understanding of the facts.

(c) Boards shall not be restricted by legal rules of evidence.

SUBPART 14.03—THE PANEL AND BOARDS

§ 14.03-1 *Duties of the President of the Panel.* (a) The President of the Panel shall, from time to time, constitute Boards charged with the review functions over discharges and dismissals of Coast Guard personnel, as required by section 301 of the Servicemen's Readjustment Act of 1944, as amended August 8, 1946.

(b) He shall designate recorders and reporters for each of the several Boards, and, when necessary, the petitioners' representatives.

(c) He shall make provision for close liaison with the Army and Navy to include periodic joint conferences to discuss common problems and to study results of action taken.

(d) He shall maintain close contact with the Veterans' Administration.

(e) He shall report to and be responsible to the Secretary of the Treasury.

(f) He shall prepare an annual report of the activities of the Panel and of the Boards for submission to the Secretary of the Treasury.

(g) The President shall examine requests for review and determine whether or not they come within the jurisdiction of the Board. He shall assemble the service records and obtain such additional data as may be required to furnish complete information to the Board.

(h) He shall keep a docket of pending petitions, and record of completed reviews.

(i) He shall assign petitions to an appropriate Board for review.

(j) He shall conduct the correspondence connected with the administration of the Board and shall maintain custody of all records and documents transmitted or filed with the Board.

(k) He shall from time to time initiate such changes in the administrative regulations and procedures as may be deemed advisable. These changes shall be in the form of a recommendation, which recommendation will be transmitted via the Commandant, for such comment as he may desire to make, to the Secretary of the Treasury for approval.

§ 14.03-3 *Acting President of the Panel.* In the absence or incapacity of the President, the next senior member of the Panel will serve as acting President for all purposes.

§ 14.03-6 *Members of a Board of Review.* (a) A Board of Review shall consist of five members.

(b) The Senior member of a Board shall serve as chairman thereof and shall rule upon matters of evidence and procedure. He may be overruled by a majority vote.

(c) The Recorder is a member of the Board. He shall:

(1) Carefully summarize the testimony presented at hearings.

(2) Prepare the findings, conclusions, decision and order of the Board.

(3) Perform such other duties as may be assigned to him by the President of the Panel, or the chairman of the Board.

(d) The reporter is not a member of the board. He shall record the testimony of witnesses and the proceedings of a board. He shall prepare a written transcript of the proceedings in manner and form as directed by the chairman of the Board.

§ 14.03-8 *Time and place of meeting.* The Boards shall be convened at the call of the President of the Panel and shall recess and adjourn at his order. The Boards shall sit at a time and place to be fixed by the President of the Panel.

§ 14.03-10 *Duties of a Board of Review.* (a) The Board shall review, on its own motion or upon the request of a former officer or enlisted man or woman of the Coast Guard or Coast Guard Reserve, or if deceased, by the surviving spouse, next of kin, legal representative or guardian, the type and nature of the discharge or dismissal in question.

(b) In the event the petitioner does not appear in person or by counsel, the Board shall review the case on the basis of documentary or oral evidence presented by or on behalf of the petitioner and by the government representative.

(c) In the event the petitioner appears in person or by counsel, the Board shall assemble to hear evidence offered by or on behalf of the petitioner, and by the government representative.

(d) After the conclusion of such hearings, the Board shall, as soon as practicable, arrive at its findings, conclusions and decision. Based thereon, the Board shall prepare its order relative to the case.

SUBPART 14.06—ACTION BY THE BOARD

§ 14.06-1 *Deliberations.* (a) After a full and fair review of the evidence, the Board shall deliberate in closed session, and shall be governed in its action by the vote of a majority of the Board.

(b) No persons other than members of the Board shall be present at or participate in its deliberations.

(c) Members not concurring may file a minority report.

(d) The findings, conclusions, decision and order shall be signed by the concurring majority members.

(e) In its deliberations a Board shall be guided by the following principles:

(1) Relevant and material facts concerning the petitioner found by a Navy general or summary court-martial, or deck court, or by a Coast Guard general, summary, or deck court, or by a board of inquiry or board of investigation where petitioner was in the status of a defendant or interested party, as approved by the reviewing authorities, shall be presumed by the Board as established facts in the absence of manifest error.

(2) Relevant and material facts stated in a specification to which the petitioner pleaded guilty before a Navy general or summary court-martial, or deck court, or by a Coast Guard general, summary, or deck court, or where upon being confronted by such a specification the petitioner elected to resign for the good of the service or to accept a discharge to escape trial by a Navy general court-martial, or a Coast Guard general court shall be presumed by the Board as established facts, in the absence of manifest error, or unless the petitioner shall show to the Board's satisfaction, or it shall otherwise appear, that arbitrary or coercive action was taken against him at the time which was not apparent to the reviewing authority from the face of the record.

(3) A document evidencing separation from the Coast Guard relates only to such Coast Guard service. Accordingly, the evidence to be considered will be restricted to that covering relevant and material facts concerning petitioner's Coast Guard service, or his character, conduct, physical condition, or other material matter at the time of his entry into the Coast Guard, during such Coast Guard service or at the time of separation therefrom (which appear in available records of the Coast Guard and in testimony and other evidence before the board).

(4) In order to warrant a change, correction or modification of the original document evidencing separation from the Coast Guard, it is incumbent on the petitioner to show to the satisfaction of the Board, or it must otherwise satisfactorily appear, that the original document was improperly or inequitably issued under standards of Coast Guard and naval law and discipline existing at the time of such original separation, or under such standards differing therefrom in the petitioner's favor which subsequent to his separation were made retroactive specifically to separations of the type and character had by the petitioner. The standards of Coast Guard and naval law and discipline herein contemplated are those standards stated in statutes, regulations, directives of the Coast Guard, and other appropriate authority, together with interpretations thereof by the courts, the Attorney General, the Judge Advocate General of the Navy, the General Counsel of the Treasury Department, or the Chief Counsel of the Coast Guard.

§ 14.06-5 *Findings of facts.* The Board shall make findings of facts in each case which shall include the following:

(a) Type and nature of discharge or dismissal certificate or other documentary evidence of discharge or dismissal which was issued to the person concerned upon separation from the Coast Guard.

(b) Authority under which discharge or dismissal was issued.

(c) Circumstances surrounding the discharge or dismissal as found by the Board to be established from all the evidence considered. This includes material and relevant facts showing in what specific particulars the original discharge or dismissal certificate was or was not proper or equitable under standards of Coast Guard and naval law and discipline.

(d) Conduct and character of petitioner during the entire period of his service in the enlistment or other service period which was terminated by the discharge or dismissal under consideration.

(e) Such other facts as may be disclosed that are necessary and pertinent to the issue in any particular case.

§ 14.06-10 *Conclusion.* The Board, on the basis of its findings, shall prepare conclusions which shall state:

(a) Whether or not any change, correction, or modification should be made in the type or character of the discharge or dismissal given.

(b) Where pertinent, the particular change, correction or modification that should be made, and

(c) The reasons why a change, correction or modification should or should not be made. This should not include comments on the actions of other Coast Guard personnel. Where such comment is warranted, it should be made the subject of an official communication entirely independent of petitioner's case.

§ 14.06-15 *Decision.* The Board shall next record its decision. The nature of any change, correction or modification to a certificate of discharge or dismissal shall be specified with particularity. The type and character of document evidencing discharge, dismissal, or other separation which may be adjudged shall be that form of separation certificate in use at the time of petitioner's separation from the Coast Guard or Coast Guard Reserve which the petitioner would have received had he been given a proper form of separation certificate at the time.

§ 14.06-20 *Order.* A written order addressed to the Commandant, based on the decision of the Board, shall be prepared for the Secretary's signature and transmitted with the record of proceedings, except in cases where the unanimous decision of the Board favors the applicant and such decision is approved by the President of the Panel. Such cases are to be handled as indicated in § 14.06-30.

§ 14.06-25 *Record of proceedings.* (a) When the Board has concluded its proceedings, the recorder shall prepare a complete original record thereof. Such record shall include the request for review, a transcript of the hearing, if any; affidavits, papers and documents considered by the Board, all briefs and written arguments filed in the case; the findings, conclusions and decision; any minority report prepared by dissenting members of the Board, and all other papers and documents necessary to reflect a true and complete history of the proceedings.

The record will be authenticated by the recorder as being true and complete.

(b) A record of proceedings of the Board and action transmitting a record to the Secretary of the Treasury for review shall not contain recommendations of any character which relate to matters beyond the scope of the Board's authority. To the extent that such recommendations are warranted, they should be made a matter for separate communication to the Commandant, Coast Guard, but should not be associated with the records of the petitioner before the Board.

§ 14.06-30 *Transmittal of record.* The original record of the proceedings in each case shall be transmitted forthwith by the President of the Panel to the Secretary of the Treasury, via the Chief Counsel and the Commandant, Coast Guard. The Chief Counsel of the Coast Guard will review the record for legality of the proceedings and decision of the Board. In those cases in which the unanimous decision of the Board of Review is in favor of the appellant, and the President of the Panel in transmitting the record of the case by indorsement is in agreement, the Commandant, if in agreement with the decision, shall take appropriate administrative action in accordance therewith. However, if in his opinion the decision of the Board is not considered to be consistent with applicable directives or policies, he shall forward the record to the Secretary of the Treasury with appropriate comment.

SUBPART 14.08—THE SECRETARY OF THE TREASURY

§ 14.08 *Action by the Secretary of the Treasury.* (a) The Secretary of the Treasury will direct such action in each case as he determines to be appropriate, including the return of the record to the Board for further consideration when deemed necessary.

(b) The procedure of the Board of such further consideration will conform as nearly as practicable to that heretofore prescribed, except that the scope of the action of the Board will be limited to the matters specified by the Secretary of the Treasury in the directive ordering such reconsideration.

(c) The Secretary of the Treasury, after this final action, will return all records to the President of the Panel, who will notify the petitioner of the action taken in his case, then forward all records to the Commandant, U. S. Coast Guard for the following administrative acts:

(1) Take such administrative action as may be necessary with respect to the discharge or dismissal in question.

(2) Place copies of the Secretary's order and of the record of proceedings in the service record. A reference shall be made in the copy of the Board's report of all enclosures or exhibits which are to be filed elsewhere.

(3) Place all records in their proper files for safe custody.

(4) Disclosure of such information contained in the record shall be within the limitations and conditions set forth under Veterans Regulation 11. (Sec. 10, 54 Stat. 1197; 38 U. S. C. Chap. 12 note)

SUBPART 14.10—REPRESENTATIVES

§ 14.10-1 *Appointment of government representatives.* The President of the Panel shall advise the Commandant, Coast Guard, prior to the review of each case in order that the Commandant may, if it appears necessary to the proper presentation of the case, appoint a government representative.

§ 14.10-4 *Duties of government representative.* When a government representative appears and acts as such at a review:

(a) He may submit to the Recorder of the Board a written brief, when considered warranted, analyzing the evidence presented.

(b) The government representative may submit pertinent evidence from the records of the Coast Guard in proper documentary form on the government's behalf.

(c) In all cases, when he has knowledge of evidence which would substantiate the petitioner's claim he shall disclose such evidence to the Board.

§ 14.10-8 *Appointment of petitioner's representative.* In those instances where the petitioner presents his case by letter and affidavits, a member of the Panel, who is not a member of the Board reviewing the case, shall be appointed by the President of the Panel to act as the petitioner's representative. If the petitioner appears in person at his hearing without counsel, the President of the Panel shall, if the petitioner so desires, appoint in similar manner a petitioner's representative, who shall assist the petitioner in presenting his case.

§ 14.10-10 *Duties of petitioner's representative.* The petitioner's representative shall:

(a) Submit pertinent evidence in the petitioner's behalf in proper documentary form, or through witnesses.

(b) Submit to the Recorder of the Board a written brief, when considered warranted, analyzing the evidence presented.

2. Section 20.70-1 is amended to read as follows:

SUBPART 20.70—BOARD OF REVIEW, DISCHARGES AND DISMISSALS

§ 20.70-1 *Petition for review.* As authorized by section 301 of the Servicemen's Readjustment Act of 1944, as amended, a former officer or enlisted man or woman of the Coast Guard may request a review of the type and nature of his discharge or dismissal, except a discharge or dismissal by reason of the sentence of a general court martial, by submitting a petition for review to the President of the Panel, Boards of Review of Discharges and Dismissals, Coast Guard Headquarters, Washington 25, D. C. A copy of CG Form 10034, Discharge Review Petition, will be furnished by the President of the Panel upon request. Review will be in accordance with the regulations set out in Part 14 of this chapter.

Dated: November 12, 1947.

[SEAL] E. H. FOLEY, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 47-10235; Filed, Nov. 19, 1947; 8:54 a. m.]

TITLE 36—PARKS AND FORESTS

Chapter I—National Park Service, Department of the Interior

PART 1—AREAS ADMINISTERED BY THE NATIONAL PARK SERVICE

SOUTH DAKOTA

CROSS REFERENCE: For partial revocation of Public Land Order 239, which affects the tabulation contained in § 1.2, see Public Land Order 425 in Title 43, Chapter I, Appendix, *infra*.

TITLE 38—PENSIONS, BONUSES, AND VETERANS' RELIEF

Chapter I—Veterans Administration

PART 01—ORGANIZATION

SUBPART B—BRANCH OFFICES

1. Section 01.50 is amended to read as follows:

§ 01.50 *Alphabetical list of stations by location.*

Address and Type of Station

Albany 1, N. Y., Watervliet Arsenal: Regional office.
Albuquerque, N. Mex., 115 South Third Street: Regional office.
Albuquerque, N. Mex., P. O. Box 1344: Hospital.
Alexandria, La., Hospital.
Amarillo, Tex., Hospital.
American Lake, Wash., Hospital.
Aspinwall 15, Pa., Hospital.
Atlanta 3, Ga., Branch No. 5.
Atlanta 3, Ga., 105 Pryor Street NE., Regional office.
Atlanta, Ga., 5998 Peachtree Road NE., Hospital.
Augusta, Ga., Hospital.
Balboa, Canal Zone, Room 3, Building 705, Mail: P. O. Box 3672: Veterans' Administration office.
Baltimore 2, Md., Veterans' Administration Building, St. Paul and Fayette Streets: Regional office.
Batavia, N. Y., hospital.
Bath, N. Y., center (hospital and domiciliary).
Bay Pines, Fla., center (hospital and domiciliary).
Bedford, Mass., hospital.
Biloxi, Miss., center (hospital and domiciliary).
Boise, Idaho, National Guard Barracks Building: regional office.
Boise, Idaho: hospital.
Boston 8, Mass., 55 Tremont Street: Branch No. 1.
Boston 8, Mass., 17 Court Street: Regional office.
Brecksville, Ohio: hospital.
Bronx 63, N. Y., 130 West Kingsbridge Road: hospital.
Brooklyn 5, N. Y., 35 Ryerson Street: regional office.
Brooklyn 29, N. Y., Manhattan Beach: hospital.
Buffalo 1, N. Y., 151 West Mohawk Street: regional office.
Butler, Pa., hospital.
Canandaigua, N. Y., hospital.
Castle Point, N. Y., hospital.
Chamblee, Ga., hospital.
Cheyenne, Wyo., center (hospital and regional office).
Chicago 6, Ill., 226 West Jackson Boulevard: Branch No. 7.
Chicago 6, Ill., 366 West Adams Street: regional office.
Chillicothe, Ohio: hospital.

Cincinnati 2, Ohio, 209 East Sixth Street: regional office.
 Cleveland 14, Ohio, Cuyahoga Building: regional office.
 Cleveland 9, Ohio, 7309 York Road: hospital.
 Coatesville, Pa.: hospital.
 Columbia, S. C.: hospital.
 Columbus 8, Ohio, 52 South Starling Street: branch No. 6.
 Coral Gables, Fla.: hospital.
 Dallas 2, Tex., 1114 Commerce Street: branch No. 10.
 Dallas 9, Tex., Love Field: regional office.
 Dallas 2, Tex.: hospital.
 Danville, Ill.: hospital.
 Dayton, Ohio: center (hospital and domiciliary).
 Dearborn, Mich.: hospital.
 Denver 1, Colo., P. O. Box 1260, Denver Federal Center: branch No. 13.
 Denver 2, Colo., 1108 Fifteenth Street: regional office.
 Denver 5, Colo., 3800 York Street: supply depot.
 Des Moines 9, Iowa: center (hospital and regional office).
 Detroit 26, Mich., Guardian Building: regional office.
 Downey, Ill.: hospital.
 Dwight, Ill.: hospital.
 Excelsior Springs, Mo.: hospital.
 Fargo, N. Dak.: center (hospital and regional office).
 Fayetteville, Ark.: hospital.
 Fayetteville, N. C.: hospital.
 Fort Bayard, N. Mex.: hospital.
 Fort Benjamin Harrison, Ind.: hospital.
 Fort Custer, Mich.: hospital.
 Fort Harrison, Mont.: regional office.
 Fort Harrison, Mont.: hospital.
 Fort Howard, Md.: hospital.
 Fort Jackson, S. C.: regional office.
 Fort Logan, Colo.: hospital.
 Fort Lyon, Colo.: hospital.
 Fort Meade, S. Dak.: hospital.
 Fort Thomas, Ky.: hospital (open for patients Sept. 2, 1947).
 Framingham, Mass.: hospital.
 Gulfport, Miss.: hospital.
 Hartford 4, Conn., 95 Pearl Street: regional office.
 Hines, Ill.: hospital.
 Hines, Ill.: supply depot.
 Honolulu 1, Hawaii, P. O. Box 3198 (all VA mail to be sent air mail; C-files by registered regular mail; radios to be sent c/o Mitsukoshi Building) regional office.
 Hot Springs, S. Dak.: center (hospital and domiciliary).
 Houston 2, Tex., Federal Office Building: regional office.
 Huntington 1, W. Va., 824 Fifth Avenue: regional office.
 Huntington 1, W. Va., 1540 Spring Valley Drive: hospital.
 Indianapolis 9, Ind., 36 South Pennsylvania Street: regional office.
 Indianapolis 44, Ind., 2601 Cold Spring Road: hospital.
 Jackson, Miss.: regional office.
 Jackson, Miss.: hospital.
 Jefferson Barracks 23, Mo.: hospital.
 Juneau, Alaska, Goldstein Building (all mail, including C-files, to be sent air mail) regional office.
 Kansas City 6, Mo., Municipal Auditorium, Thirteenth and Wyandotte Streets: regional office.
 Kecoughtan, Va.: center (hospital and domiciliary).
 Knoxville, Iowa: hospital.
 Lake City, Fla.: hospital.
 Lebanon, Pa.: hospital (open for patients September 15, 1947).
 Legion, Tex.: hospital.
 Lexington, Ky.: hospital.
 Lincoln 1, Nebr., Veterans Building, Twelfth and O Streets: regional office.
 Lincoln 1, Nebr.: hospital.

Little Rock, Ark., Federal Building, regional office.
 Livermore, Calif.: hospital.
 Louisville 3, Ky., 1405 West Broadway, regional office.
 Louisville, Ky.: hospital.
 Los Angeles 25, Calif., 1380 South Sepulveda Boulevard: regional office.
 Los Angeles 25, Calif., Sawtelle and Wilshire Boulevards: center (hospital and domiciliary).
 Lubbock, Tex., Lubbock Army Air Field: regional office.
 Lyons, N. J.: hospital.
 Manchester, N. H., Federal Building: regional office.
 Manila, Philippines, A. P. O. 800, c/o P. M., San Francisco, Calif. (all mail to be sent air mail; C-files by registered regular mail. Radiograms and freight shipments of forms and bulky materials—send to: Heacock Building, David and Escolta, Manila, Philippines) regional office.
 Marion, Ill.: hospital.
 Marion, Ind.: hospital.
 Martinsburg, W. Va.: center (hospital and domiciliary).
 McKinney, Tex.: hospital.
 Memphis 4, Tenn., 1025 Lamar Avenue: hospital.
 Memphis 15, Tenn., Park Avenue and Getwell Street: hospital.
 Mendota, Wis.: hospital.
 Miami 10, Fla., P. O. Box 1701: regional office.
 Milwaukee 2, Wis., 342 North Water Street: regional office.
 Minneapolis 8, Minn., 1006 West Lake Street: regional office.
 Minneapolis 17, Minn., Fifty-fourth Street and Forty-eighth Avenue South: hospital.
 Montgomery 10, Ala., Perry Hill Road: hospital.
 Montgomery 4, Ala., 400 Lee Street: regional office.
 Montgomery 3, Ala., P. O. Box 2111: supply depot.
 Mountain Home, Tenn.: center (hospital and domiciliary).
 Murfreesboro, Tenn.: hospital.
 Muskogee, Okla., Second and Court Streets: regional office.
 Muskogee, Okla., Memorial Station, Honor Heights Drive: hospital.
 Nashville 5, Tenn., White Bridge Road: regional office.
 Nashville 5, Tenn., White Bridge Road: hospital.
 Newark 2, N. J., 20 Washington Place: regional office.
 Newington 11, Conn.: hospital.
 New Orleans 12, La., 333 St. Charles Street: regional office.
 New Orleans 12, La.: hospital.
 New York 13, N. Y., 346 Broadway: branch No. 2.
 New York 1, N. Y., 252 Seventh Avenue: regional office.
 New York 13, N. Y., 80 Lafayette Street: branch of C. O.
 Northampton, Mass.: hospital.
 North Little Rock, Ark.: hospital.
 Northport, Long Island, N. Y.: hospital.
 Oakland 12, Calif., Thirteenth and Harrison Streets: hospital.
 Oakland, Calif., Taft-Pennoyer Building, Fifteenth and Clay Streets (serving branch office Nos. 11, 12, and 13) western forms depot.
 Oklahoma City, Okla., 1101 North Broadway: regional office.
 Oklahoma City, Okla., Will Rogers Field: hospital.
 Oteen, N. C.: hospital.
 Outwood, Ky.: hospital.
 Palo Alto, Calif.: hospital.
 Pass-A-Grille Beach, Fla., mailing address: Manager, Pass-A-Grille Beach Regional Office, P. O. Box 1437, St. Petersburg, Fla.: regional office.

Perry Point, Md.: hospital.
 Perry Point, Md.: supply depot.
 Philadelphia 1, Pa., 5000 Wissahickon Avenue: branch No. 3.
 Philadelphia 2, Pa., 123 North Broad Street: regional office.
 Philadelphia 1, Pa., 5000 Wissahickon Avenue: records center (opened Sept. 2, 1947).
 Phoenix, Ariz., Ellis Building, 137 North Second Avenue: regional office.
 Phoenix, Ariz., P. O. Box 2260: hospital.
 Phoenixville, Pa.: hospital (date of opening for patients to be announced).
 Pittsburgh 22, Pa., 107 Sixth Street: regional office.
 Portland 5, Ore., 1019 Southwest Tenth Avenue: regional office.
 Portland 7, Ore. (includes Barnes Annex at Vancouver, Wash. Send Barnes mail to Portland 7, Attention: Barnes Annex): hospital.
 Providence 3, R. I., 109 Fountain Street: regional office.
 Reno, Nev.: center (hospital and regional office).
 Richmond 20, Va., 900 North Lombardy Street: branch No. 4.
 Richmond 19, Va.: hospital.
 Roanoke 11, Va., 211 West Campbell Avenue: regional office.
 Roanoke 17, Va.: hospital.
 Roseburg, Ore.: hospital.
 Rutland Heights, Mass.: hospital.
 Salt Lake City 4, Utah, 1710 South Redwood Road: regional office.
 Salt Lake City 3, Utah: hospital.
 San Antonio 5, Tex., 102 West Crockett Street: regional office.
 San Diego 12, Calif., P. O. Box 1111: regional office.
 San Fernando, Calif.: hospital.
 San Francisco 5, Calif., 180 New Montgomery Street: branch No. 12.
 San Francisco 3, Calif., 49 Fourth Street: regional office.
 San Francisco 21, Calif., Forty-second and Clement Street: hospital.
 San Juan, P. R., P. O. Box 4424 (all VA mail to be sent air mail; C-files by registered regular mail) center (hospital and regional office).
 Saratoga Springs, N. Y.: hospital (reopened Sept. 2, 1947).
 Seattle 4, Wash., 821 Second Avenue: branch No. 11.
 Seattle 4, Wash., Federal Office Building: regional office.
 Sheridan, Wyo.: hospital.
 Shreveport 63, La., 501 Oakley Drive: regional office.
 Sioux Falls, S. Dak.: regional office.
 Somerville, N. J.: supply depot.
 Springfield, Mo.: hospital.
 Staten Island 2, N. Y.: hospital.
 St. Cloud, Minn.: hospital.
 St. Louis 2, Mo., 420 Locust Street: Branch No. 8.
 St. Louis 2, Mo., 415 Pine Street: regional office.
 St. Louis 19, Mo., 4200 Shrewsbury Avenue (will serve branch offices Nos. 6 to 10, inclusive, when activated) midwestern forms depot (tentative date of activation—November 1, 1947).
 St. Paul 11, Minn., Fort Snelling: branch No. 8.
 Sunmount, N. Y.: hospital.
 Swannanoa, N. C.: hospital.
 Syracuse 2, N. Y., Chimes Building, 500 South Salina Street: regional office.
 Temple, Tex.: hospital.
 Togus, Maine: center (hospital and regional office).
 Tomah, Wis.: hospital.
 Topeka, Kans.: hospital.
 Tucson, Ariz.: hospital.
 Turcalocca, Ala.: hospital.
 Tuskegee, Ala.: hospital.
 Van Nuys, Calif.: hospital.
 Waco, Tex.: center (hospital and regional office).

Wadsworth 2, Kans.. center (hospital and domiciliary).

Walla Walla, Wash.. hospital.

Washington 25, D. C., 1825 H Street NW.. regional office.

Washington 7, D. C., 2650 Wisconsin Avenue, NW.. hospital.

Washington 25, D. C., 801 Channing Place NE. (serving branch office Nos. 1 to 5, inclusive. Pending activation of midwestern depot also serves branch office Nos. 6 to 10, inclusive) eastern publications depot (December 1, 1945).

Waukesha, Wis.. hospital.

West Roxbury 32, Mass.. hospital.

Whipple, Ariz.. center (hospital and domiciliary).

White River Junction, Vt.. center (hospital and regional office).

Wichita 15, Kans., 3801 South Oliver Street: regional office.

Wichita 8, Kans., Kellogg and Bleckley Drive: hospital.

Wilkes-Barre, Pa., 19-27 North Main Street: regional office.

Wilmington, Calif., P. O. Box 385: supply depot.

Wilmington 50, Del., Dravo Building, regional office.

Wilmington, Del., hospital.

Winston-Salem, N. C., 310 West 4th Street: regional office.

Wood, Wis.. center (hospital and domiciliary).

2. Sections 01.62, 01.63, and 01.64 are amended to read as follows:

§ 01.62 *Addresses of Veterans' Administration Field Stations in Branch No. 3 Area (Delaware, New Jersey, Pennsylvania)* (a) Address of Branch Office No. 3: Deputy Administrator, Veterans' Administration Branch Office No. 3: 5000 Wissahickon Ave., Philadelphia 1, Pa.

(b) This is a guide to the location at VA regional offices, the VA Offices thereunder, and hospitals, in Branch No. 3 area, where information may be obtained by personal contact concerning benefits to veterans and their dependents and beneficiaries. Shown below are those VA Offices (formerly subregional offices) italicized, which have assigned territory* also those VA Offices which were formerly contact offices.

DELAWARE

Type of Activity, Location, and Address

Regional office: Wilmington 50, Dravo Building.

VA office: Dover, Murphy School, Kings Highway.

Hospital: Wilmington, Veterans' Administration Hospital.

NEW JERSEY

Regional office: Newark 2, 20 Washington Pl.

VA offices:

Elizabeth, Miller Bldg., 275 Morris Ave.

Morristown, Silk Bldg., 17 South St.

New Brunswick, City Hall, 78 Bayard St.

Perth Amboy, Post Office Bldg., Jefferson St.

Phillipsburg, 101 S. Main St.

Somerville, 85 W. Main St.

Trenton (overflow of Newark regional office), Federal Bldg.

Camden, Broadway Stevens Bldg., 300 Broadway.

Atlantic City, Post Office Bldg.

Bridgeton, Post Office Bldg., Bank & East Commerce Sts.

Salem, Mecum Bldg., 223 E. Broadway.

Toms River, Court House Annex, 110 Hooper Ave.

Red Bank, 12 Broad St.

Union City (overflow of Newark regional office), Elks Club Bldg., 3211-13 Hudson Blvd.

Paterson, Fabian Bldg., 45 Church St.

Hackensack, Court House, Court & Main Sts.

Hospital: Lyons, Veterans' Administration Hospital.

Supply: Somerville, Veterans' Administration Supply Depot.

PENNSYLVANIA

Regional office: Philadelphia 2, 128 N. Broad St.

VA offices:

Philadelphia 7, 1127 Walnut St.

Upper Darby (overflow of Philadelphia R. O.), Terminal Motors Bldg., 17 Brier St.

Pottstown, YMOA, 338 King St.

Reading, Rajah Temple, 136 N. 6th St.

Allentown, McKinley School, 1124 Turner St.

Easton, First National Bank Bldg.

Regional office: Pittsburgh 22, 107 Sixth St.

VA offices:

Butler, Butler Co., National Bank Bldg.

Greensburg, 301 S. Main St.

Kittanning, 201 N. Jefferson St.

New Castle, 223 E. Washington St.

Uniontown, Union Trust Bldg., 37 Main St.

Erie, Baldwin Trust Bldg., 1005 State St.

Bradford, Odd Fellows Bldg., South & Main Sts.

Meadville, Crawford Co. Trust Co. Bldg.

Oil City, Fair Bldg., 15 Seneca St.

Sharon, Bastress Bldg., Shenango & Pitt Sts.

Johnstown, Old Post Office Bldg., Market & Locust Sts.

Altoona, Kaufman Bldg., 1301-03 11th Ave.

DuBois, Deposit National Bank Bldg.

Wheeling, W. Va., Fidelity Bldg., 11th & Chapline Sts.

Charleroi, Pa., 334 Fallowfield Ave.

Wierton, W. Va., 3230 Main St.

Washington, Pa., 140 N. College St.

Regional office: Wilkes-Barre, 19-27 N. Main St.

VA office:

Hazleton, Hazleton National Bank Bldg.

Mauch Chunk, Navigation Bldg.

Pottsville, Thompson Bldg., 23-27 North Centre St.

Scranton 3 (overflow of Wilkes-Barre R. O.), Select Bldg.

Carbondale, 1st National Bank Bldg., 41 N. Main St.

Harrisburg, State Capitol, Temp. Bldg., 5 Box 533.

Chambersburg, Craft Press Bldg., Lincoln Way East.

Lancaster, Manufacturers Association Bldg., 26 E. Orange St.

Lebanon, 927 Cumberland St.

York, 38 S. George St.

Williamsport, 153 W. Fourth St.

Shamokin, 24 S. Market St.

State College, Cathaum Theatre, 118 W. College Ave.

Hospitals:

Aspinwall 15, Veterans' Administration Hospital.

Butler, Veterans' Administration Hospital.

Coatesville, Veterans' Administration Hospital.

Lebanon, Veterans' Administration Hospital (open for patients Sept. 15, 1947).

§ 01.63 *Addresses of Veterans' Administration Centers; Regional Offices, VA Offices and Hospitals in Branch No. 4 Area (District of Columbia, Maryland, North Carolina, Virginia, West Virginia)*

(a) Address of Branch Office No. 4: Deputy Administrator, Veterans' Administration Branch Office No. 4, 900 N. Lombardy St., Richmond 20, Va.

(b) This is a guide to the location of VA regional offices and centers, the VA offices (formerly subregional offices and contact offices) thereunder, and hospi-

tals in Branch No. 4 area, where information may be obtained by personal contact concerning benefits to veterans and their dependents and beneficiaries.

DISTRICT OF COLUMBIA

Type of Activity, Location, and Address

Regional office: Washington 25, 1825 H St. NW.

Hospital: Washington 7, 2650 Wisconsin Ave. NW.

MARYLAND

Regional office: Baltimore 2, 1315 St. Paul St.

VA offices:

Annapolis, Post Office Bldg.

Cambridge, Seminary Bldg., Maryland Ave.

Cumberland, 111 Union St.

Elkton, 129 E. Main St. (to close Sept. 20, 1947).

Frederick, Winchester Hall.

Hagerstown, Earle Bldg., 74 W. Washington St.

Salisbury, Post Office Bldg.

Hospitals:

Fort Howard, Veterans' Administration Hospital.

Perry Point, Veterans' Administration Hospital.

Supply depot: Perry Point, Veterans' Administration Supply Depot.

NORTH CAROLINA

Regional office: Winston-Salem, 310 West 4th St.

VA offices:

Asheboro, 126 East Scarboro St.

Durham, 302 Morris St.

Edenton, Citizens Bank Bldg. (to close Sept. 20, 1947).

Elizabeth City, Post Office Bldg.

Fayetteville, 218 Winslow St.

Greensboro, 218 S. Greene St.

Greenville, Armory, 2d and Evans St.

Goldsboro, County Court House.

High Point, Post Office Bldg.

North Wilkesboro, Bank of North Wilkesboro Bldg.

Raleigh, 201 Capitol Club Bldg.

Raleigh, P. O. Box 5065 State College Sta.

Rocky Mount, Municipal Bldg.

Sanford, Nat'l Bank Bldg. (to close Sept. 30, 1947).

Charlotte 2 (Winston-Salem regional office annex), 127 W. 7th St.

Andrews, Andrews Library Bldg.

Asheville, City Hall Bldg., P. O. Box 7030.

Gastonia, Masonic Temple, 214 South St.

Hickory, 1355 Union Square

Morgantown, County Court House

New Bern, Post Office Bldg.

Salisbury, Post Office Bldg.

Wilmington, 125 Custom House

Lumberton, 4th & Water Sts.

Hospitals:

Fayetteville, Veterans' Administration Hospital.

Oteen (near Asheville), Veterans' Administration Hospital.

Swannanoa, Veterans' Administration Hospital.

VIRGINIA

Regional office: Roanoke 1, 211 West Campbell Ave.

VA offices:

Bristol, Reynolds Arcade Bldg., 512 Cumberland St.

Charlottesville, 123 East Main St.

Covington, County Court House (to close Sept. 30, 1947).

Danville, Post Office Bldg.

Exmore, U. S. E. S. Office.

Farmville, 116 Third St.

Fredericksburg, 1101 Caroline St.

Harrisonburg, 2 South Main St. (to close Sept. 30, 1947).

Lawrenceville, County Court House (to close Sept. 30, 1947).

Lynchburg, 719 Church St.

Marion, Marion Drug Co. Bldg.

*Not for contacts concerning benefits.

Newport News, 2710 Huntington Ave.
Norfolk, Post Office Bldg.
Norton, Cury Bldg., 10 Seventh St.
Petersburg, 34 Franklin St.
Radford, 1049 Norwood St.
Richmond 20, 900 North Lombardy St.
Staunton, 302 West Beverly St.
Suffolk, 117 West Washington St. (to close Sept. 30, 1947).
Tazewell, Ward Bldg., Main St. (to close Sept. 30, 1947).
Winchester, 201 North Loudoun St.
Center (hospital and domiciliary) Kecoughtan, Veterans' Administration Center.
Hospitals:
Richmond 19, Veterans' Administration Hospital.
Roanoke 17, Veterans' Administration Hospital.

WEST VIRGINIA

Regional office: Huntington 1, 824 Fifth Ave.
VA offices:
Beckley, 114 Main St.
Bluefield, 318 Federal St.
Charleston 1, 812 Kanawha Blvd.
Clarksburg, 209 West Pike St.
Elkins, 401 Davis Ave. (to close Sept. 30, 1947).
Fairmont, 223-225 Monroe St. (to close Sept. 30, 1947).
Hinton, Memorial Bldg. (to close Sept. 30, 1947).
Keyser, 125 Armstrong St. (to close Sept. 30, 1947).
Logan, Elks Club Bldg. (to close Sept. 30, 1947).
Martinsburg, Boyd Bldg.
Morgantown, 823 Fayette St.
Parkersburg, 420 Market St.
Welch, Consolidated Bus Terminal (to close Sept. 30, 1947).
Weston, 238-242 E. 2d St. (to close Sept. 30, 1947).
Williamson, Mingo County Courthouse (to close Sept. 30, 1947).
Hospital: Huntington 1, 1540 Spring Valley Drive.
Center (hospital and domiciliary) Martinsburg, Veterans' Administration Center.

§ 01.64 *Addresses of Veterans' Administration field stations in Branch No. 5 area (Alabama, Florida, Georgia, South Carolina, Tennessee)* (a) Address of Branch Office No. 5: Deputy Administrator, Veterans' Administration Branch Office No. 5, Atlanta 3, Ga.

(b) This is a guide to the location of VA Regional Offices and Centers, the VA Offices thereunder, and Hospitals, in Branch No. 5 area, where information may be obtained by personal contact concerning benefits to veterans and their dependents and beneficiaries. Shown below are those VA Offices (formerly Sub-Regional Offices) italicized, which have assigned territory; also those VA Offices which were formerly Contact Offices.

ALABAMA

Type of Activity, Location, and Address

Regional office: Montgomery 4, 400 Lee St.
VA offices:
Andalusia, 1 East Three Notch St.
Dothan, 301 North Foster St.
Selma, 113½ Broad St.
Birmingham 3, 317 North 20th St.
Anniston, Boozer Bldg., 13th and Moore Ave.
Gadsden, 520 Chestnut St.
Decatur, 201 Gordon Drive.
Florence, 118½ E. College St.
Huntsville, 102 W. Clinton St.
Mobile 10, Court House and Custom House.
Hospitals:
Tuscaloosa, Veterans' Administration Hospital.

Tuskegee, Veterans' Administration Hospital.
Montgomery 10, Perry Hill Road.
Supply depot: * Montgomery 3, P. O. Box 2111.

FLORIDA

Regional office: Miami 10, P. O. Box 1791.
VA offices:
Ft. Lauderdale, County Court House.
Ft. Pierce, 105 Atlantic Ave.
Key West, Post Office Bldg.
W. Palm Beach, 712 Comeau Bldg.
Regional office: Pass-A-Grille Beach, Pass-A-Grille Beach Regional Office, P. O. Box 1437, St. Petersburg, Fla.
VA offices:
Ft. Myers, Leon Bldg., 2237 Hendry St.
Lakeland, 308½ S. Kentucky Ave.
St. Petersburg, Chamber of Commerce, 4th St. and First Ave. South.
Tampa 6, Coast Guard Barracks, Davis Island.
Jacksonville, Haverty Bldg., 317 Main St.
Gainesville, Seagle Bldg.
Orlando, Old P. O., 42 East Central Ave.
Daytona Beach, Wingate Bldg., 120 Volusia Ave.
Tallahassee, Terry Roca Bldg., 1437 S. Monroe St.
Marianna, cor. Estes & Lafayette Sts.
Panama City, Post Office Bldg.
Pensacola, Carpenters Hall, 114 E. Gregory St.
Center (hospital and domiciliary) Bay Pines, Veterans' Administration Center.
Hospitals:
Coral Gables, Veterans' Administration Hospital.
Lake City, Veterans' Administration Hospital.

GEORGIA

Regional office: Atlanta 3, 105 Pryor St. NE.
VA offices:
Athens, 144 N. Jackson St.
Rome, West Bldg., East 2d St.
Macon, Jacques Bldg., 407 Broadway.
Columbus, 1320 Broad St.
Savannah, Blum Bldg., 35 Bull St.
Augusta, 712 Telfair St.
Brunswick, P. O. Box 262, P. O. Bldg.
Valdosta, 412 W. Central Ave.
Albany, 135 Flint Ave.
Hospitals:
Atlanta, 5998 Peachtree Road NE.
Augusta Veterans' Administration Hospital.
Chamblee, Veterans' Administration Hospital.

SOUTH CAROLINA

Regional office: Fort Jackson, Veterans' Administration Regional Office.
VA offices:
Charleston 10, The Old Citadel Bldg.
Greenwood, Federal Bldg.
Orangeburg, 28 St. Paul St.
Rock Hill, 131½ E. Main St.
Newberry, 1216 College St.
Greenville, Post Office Bldg., 203 Main St.
Anderson, 209 North Main St.
Spartanburg, 187 N. Church St.
Florence, 115 S. Irby St.
Georgetown, Post Office Bldg.
Hospital: Columbia, Veterans' Administration Hospital.

TENNESSEE

Regional office: Nashville 5, White Bridge Rd.
VA offices:
Cookeville, Terry Brothers Bldg., 100 Public Square.
Lawrenceburg, City Hall, East Gaines St.
Nashville, Cotton States Bldg.
Chattanooga 2, 738 Georgia Ave., Dome Bldg.
Jackson, 408 East Main St.
Union City, 204 Washington Ave.
Knoxville 2, 307 Commerce Ave.

* Not for contacts concerning benefits.

Johnson City, 393 West Walnut St.
Morristown, Old City Nat'l Bank Bldg.
Oak Ridge, 102 Town Hall.
Onelda, Cooper Bldg., 43½ Depot St.
Memphis, 39 North Second St.
Hospitals:
Memphis 4, 1025 Lamar Ave.
Memphis 15, Park Ave. & Getwell St.
Murfreesboro, Veterans' Administration Hospital.
Center (hospital and domiciliary) Mountain Home, Veterans' Administration Center.
Hospital, Nashville 5, White Bridge Road.
(Secs. 3, 12, 60 Stat. 238, 244; 5 U. S. C. Sup. 1002, 1011)

[SEAL] OMAR N. BRADLEY,
General, U. S. Army,
Administrator of Veterans' Affairs.

[F. R. Dec. 47-10245; Filed, Nov. 19, 1947; 8:51 a. m.]

PART 10—INSURANCE

ASSIGNMENT OF ARMED FORCES LEAVE BONDS FOR INSURANCE PURPOSES

1. In § 10.3504, paragraphs (g) and (h) are deleted and paragraphs (a) (c) (d) (e) and (f) are amended to read as follows:

§ 10.3504 *Assignment of armed forces leave bonds for insurance purposes.* (a) Pursuant to authority contained in the Armed Forces Leave Act of 1946, approved August 9, 1946 (Public Law 704, 79th Congress) as amended by Public Law 254, 80th Congress, approved July 26, 1947, any bond issued thereunder to a person holding National Service Life Insurance (or United States Government Life Insurance) may be assigned by such person to the Veterans' Administration for the purpose of making payments on such insurance as follows:

(4) Payment of the difference in reserve when converting term insurance or when changing from one permanent plan to another having a higher reserve value.

(c) The proceeds of the bond will be used to make payment on the insurance as directed by the insured, subject to the provisions of paragraph (a) of this section, and any balance over the amount necessary to make such payment will be refunded to the insured if living, otherwise to his estate, provided there will be no escheat.

(d) Provisions of the regulations and of the policy for cash value, paid-up insurance and extended-term insurance, as well as those relating to policy loans, shall be applicable to any insurance on which payments have been made by assignment of Armed Forces Leave Bonds.

(e) The assignment may be made by the veteran's agent when acting under a special power of attorney or letter of authority containing definite and specific instructions regarding the use of the proceeds of the bond. If the veteran is incompetent the assignment may be made by his legal guardian or if there be no legal guardian and such veteran is hospitalized or receiving domiciliary care at a field station of the Veterans' Administration, or a State hospital or other institution, the assignment may be made by the manager of the field station or

head of the State hospital or institution, as would be appropriate in the particular case, provided there are no other funds available for payment of the premiums. The manager of the field station or head of a State hospital or other institution may make such assignment only for the purpose of paying premiums on the existing insurance. The guardian may make the assignment for the purpose of paying premiums on the existing insurance, repaying a loan with interest on such insurance, and if authorized to do so by the court, when converting to a permanent plan.

(f) This regulation shall be effective as of September 2, 1947.

(Pub. Law 254, 80th Cong.)

[SEAL] OMAR N. BRADLEY,
General, U. S. Army,
Administrator of Veterans' Affairs.

SEPTEMBER 16, 1947.

[F. R. Doc. 47-10244; Filed, Nov. 19, 1947;
8:51 a. m.]

PART 36—REGULATIONS UNDER SERVICE- MEN'S READJUSTMENT ACT OF 1944

OFFSET OF SUBSISTENCE ALLOWANCE OVERPAYMENTS

Sections 36.567 and 36.568 are added to Part 36 to read as follows:

§ 36.567 *Statement of policy.* The payment of readjustment allowances to a veteran against whom there is outstanding an overpayment of subsistence allowances as to which all other means of collection have been exhausted is not in accord with Federal disbursement practice, and is not a proper expenditure of government funds.

§ 36.568 *Responsibility of State agencies.* Readjustment allowances are not payable when the State Employment Security Agency has been notified of an outstanding uncollectible overpayment of subsistence allowances, until the overpayment has been offset against readjustment allowances otherwise payable or the agency has been notified by the Veterans' Administration Regional Office that the outstanding overpayment has been liquidated.

(Chapter VII, 58 Stat. 295; 38 U. S. C. Sup. 693)

[SEAL] OMAR N. BRADLEY,
General, U. S. Army,
Administrator of Veterans' Affairs.

NOVEMBER 20, 1947.

[F. R. Doc. 47-10243; Filed, Nov. 19, 1947;
8:51 a. m.]

TITLE 43—PUBLIC LANDS: INTERIOR

Subtitle A—Office of the Secretary of the Interior

PART 4—DELEGATIONS OF AUTHORITY

FUNCTIONS RELATING TO INDIAN FUNDS AND FISCAL MATTERS

Paragraph (k), reading as follows, is added to § 4.711 (11 F. R. 10297; 12 F. R. 2366)

§ 4.711 *Functions relating to Indian funds and fiscal matters.* * * *

(k) The approval of applications by individuals, cooperative associations, credit associations, and incorporated and unincorporated tribes and bands for loans pursuant to 25 CFR, Part 21; the issuance of commitment orders; the approval of modifications of loan agreements; and the approval of articles of association and bylaws of cooperative and credit associations.

(R. S. 161, 463; 5 U. S. C. 22; 25 U. S. C. 2; act of Aug. 8, 1946, Pub. Law 687, 79th Cong., 2d sess.)

OSCAR L. CHAPMAN,
Acting Secretary of the Interior

NOVEMBER 10, 1947.

[F. R. Doc. 47-10223; Filed, Nov. 19, 1947;
8:51 a. m.]

Chapter I—Bureau of Land Manage- ment, Department of the Interior

Appendix—Public Land Orders

[Public Land Order 425]

SOUTH DAKOTA

REVOCATION OF EXECUTIVE ORDER NO. 3308 OF JULY 14, 1920 AND PARTIAL REVOCATION OF PUBLIC LAND ORDER NO. 239 OF JUNE 28, 1944, COVERING WITHDRAWALS IN CONNECTION WITH WIND CAVE NATIONAL PARK

By virtue of the authority vested in the President and contained in section 1 of the act of June 25, 1910, c. 421, 36 Stat. 847 (U. S. C. Title 43, sec. 141), and pursuant to Executive Order No. 9337 of April 24, 1943, it is ordered as follows:

Executive Order No. 3308 of July 14, 1920 temporarily withdrawing certain lands in order to protect the water supply of the Wind Cave National Park, South Dakota, is hereby revoked, and Public Land Order No. 239 of June 28, 1944, withdrawing certain public lands and reserving them in aid of contemplated legislation for the extension of the said Park, is hereby revoked as to the hereinafter-described tract of land withdrawn thereby.

This order shall not otherwise become effective to change the status of such lands until 10:00 a. m. on January 14, 1948. At that time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from January 14, 1948, to April 14, 1948, inclusive, the public lands affected by this order shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609; 43 U. S. C. sec. 682a) as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. secs. 279-283) subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights con-

ferred by existing laws or equitable claims subject to allowance and confirmation. Applications by such veterans shall be subject to claims of the classes described in subdivision (2)

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from December 26, 1947, to January 14, 1948, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on January 15, 1948, shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on April 15, 1948, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from March 26, 1948, to April 14, 1948, inclusive, and all such applications, together with those presented at 10:00 a. m. on April 15, 1948, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office at Pierre, South Dakota, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the District Land Office at Pierre, South Dakota.

The public lands affected by this order are contained in the following-described areas:

BLACK HILLS MERIDIAN

T. 5 S., R. 6 E.,
Land withdrawn by Public Land Order No. 239:

Sec. 28, SW¼SW¼.

Land withdrawn by Executive Order No. 3308:

Sec. 29, SW¼.

Sec. 32, NW¼.

The area described aggregates 360 acres, including 200 acres of public and 160 acres of non-public lands.

The public lands are rolling to rough in topography with a rocky soil cut by shallow ravines and deep small canyons. The land is unfit for farming and has but a nominal value for seasonal grazing.

C. GIRARD DAVIDSON,
Acting Secretary of the Interior.

NOVEMBER 12, 1947.

[F. R. Doc. 47-10222; Filed, Nov. 19, 1947;
8:51 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

[S. O. 778-B]

PART 95—CAR SERVICE

RAILROAD OPERATING REGULATIONS FOR CAR MOVEMENT

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 14th day of November A. D. 1947.

Upon further consideration of Service Order No. 778 (12 F. R. 6811) and Service Order No. 778-B (12 F. R. 7142) and good cause appearing therefor: It is ordered, that:

Service Order No. 778 *Railroad operating regulations for car movement* be, and

it is hereby, further suspended until 12:01 a. m., December 20, 1947.

It is further ordered, that this order shall become effective at 12:01 a. m., November 19, 1947; that a copy of this order and direction be served upon each State railroad regulatory body and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 47-10231; Filed, Nov. 19, 1947;
8:52 a. m.]

[S. O. 787-A]

PART 95—CAR SERVICE

SUSPENSION OF EMBARGO AGAINST M. DUNN & CO., DETROIT, MICH.

At a session of the Interstate Commerce Commission, Division 3, held at

its office in Washington, D. C., on the 14th day of November A. D. 1947.

Upon further consideration of Service Order No. 787 (12 F. R. 7361) and good cause appearing therefor: It is ordered, that:

Service Order No. 787 *M. Dunn & Company, Detroit, Mich., embargoed*, be, and it is hereby, suspended until 7:00 a. m., April 30, 1948, unless otherwise modified by order of the Commission.

It is further ordered, that this order shall become effective at 12:01 a. m., November 15, 1947; that a copy of this order and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 47-10230; Filed, Nov. 19, 1947;
8:52 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF THE INTERIOR

Office of Indian Affairs

[25 CFR, Part 130]

SAN CARLOS INDIAN IRRIGATION PROJECT, ARIZ.

NOTICE OF PROPOSED CHANGE IN OPERATION AND MAINTENANCE CHARGES

NOVEMBER 10, 1947.

Pursuant to section 4 (a) of the Administrative Procedure Act approved June 11, 1946 (Public Law 404, 79th Congress) the Act of Congress approved June 7, 1924 (43 Stat. 476) as supplemented and amended, and in accordance with the public notice issued by the Secretary of the Interior on December 1, 1932, and by virtue of authority delegated by the Secretary of the Interior to the Commissioner of Indian Affairs, September 14, 1946 (11 F. R. 10297) and thence to the District Directors (25 CFR, Part 02.8) notice is hereby given of intention to amend § 130.110 of Title 25, Code of Federal Regulations, by increasing the per acre operation and maintenance charge on the 50,000 acres of tribal lands and trust patent Indian lands of the San Carlos Irrigation Project within the boundaries of the Pima Indian Reservation from \$2.50 per acre per annum to \$3.50 per acre per annum. The foregoing change in rate of assessment is to become effective for the calendar year 1948 and the calendar year 1949 and to

continue in effect thereafter until further order.

Interested persons are hereby given opportunity to participate in preparing the proposed amendments by submitting their views and data or arguments in writing to William H. Zeh, District Director, U. S. Indian Service, 4100 Rhoads Circle, Phoenix, Arizona, within 30 days from the date of the publication of this notice of intention in the daily issue of the FEDERAL REGISTER.

WILL H. ZEH,
District Director.

[F. R. Doc. 47-10231; Filed, Nov. 10, 1947;
8:51 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR, Part 53]

GRADING AND CERTIFICATION OF MEATS, PREPARED MEATS, AND MEAT PRODUCTS

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given that the Secretary of Agriculture, pursuant to the authority vested in him by law, proposes to revise the regulations governing the grading and certification of meats, prepared meats, and meat products (7 CFR, and Supps. 53.1 et seq.) as follows:

DEFINITIONS	
Sec. 53.1	Meaning of words.
53.2	Terms defined.
ADMINISTRATION	
53.3	Authority.
WHERE SERVICES MAY BE OFFERED	
53.4	Designated markets and locations.
53.5	When grading services may be denied or withdrawn.
GRADING SERVICES	
53.6	Kind of service.
53.7	Request for establishment of grading service.
53.8	Who may obtain grading service.
53.9	How to obtain grading service.
53.10	Form of application for grading service.
53.11	When application for grading service deemed filed.
53.12	When application for grading service may be rejected.
53.13	When application for grading service may be withdrawn.
53.14	Authority of agent.
53.15	Accessibility of product.
53.16	Books of service.
53.17	Order of grading.
53.18	Financial interest of grader.
53.19	Certificates, issuance.
53.20	Certificates, form.
53.21	Certificates, disposition of.
53.22	Certificate, advance information concerning.
GRADE IDENTIFICATION	
53.23	Evidence of grade.
53.24	Custody of grade-identifying devices.
53.25	Alteration or imitation of grade-identifying devices forbidden.

APPEAL GRADING

- Sec.
 53.26 When appeal grading may be made.
 53.27 How to obtain appeal grading.
 53.28 When appeal may be refused.
 53.29 When appeal may be withdrawn.
 53.30 Order in which appeal gradings shall be made.
 53.31 Who shall make appeal gradings.
 53.32 Appeal grading certificate.
 53.33 Superseded certificates.
 53.34 When request for regrading is not an appeal.

CHARGES FOR GRADING SERVICES

- 53.35 Fees and costs.
 53.36 How fees shall be paid.
 53.37 Disposition of fees.

MISCELLANEOUS

- 53.38 Fraud or misrepresentation.
 53.39 Interfering with a grader.
 53.40 Identification.
 53.41 Correction of errors in grading.
 53.42 Publications.
 53.43 Political activity.

AUTHORITY: §§ 53.1 to 53.43, inclusive, issued under Title II, act of Aug. 14, 1946, 60 Stat. 1087, 43 Stat. 844, as amended.

DEFINITIONS

§ 53.1 *Meaning of words.* Words used in this part in the singular form shall be deemed to import the plural, and vice versa, as the case may demand.

§ 53.2 *Terms defined.* For the purpose of the regulations in this part, unless the context otherwise requires, the following terms shall be construed respectively to mean:

(a) *The acts.* The Agricultural Marketing Act of 1946 (Title II of the act of Congress approved August 14, 1946, 60 Stat. 1087) and the following provision of the act of Congress making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1948, and for other purposes, approved July 30, 1947 (Pub. Law 266, 80th Congress), or a similar provision of any future act of Congress conferring like authority:

For the investigations and certification, in one or more jurisdictions, to shippers and other interested parties of the class, quality, and condition of any agricultural commodity or food product, whether raw, dried, canned, or otherwise processed, and any product containing an agricultural commodity or derivative thereof when offered for interstate shipment or when received at such important central markets as the Secretary may from time to time designate, or at points which may be conveniently reached therefrom under such rules and regulations as he may prescribe, including payment of such fees as will be reasonable and as nearly as may be to cover the cost for the service so rendered.

(b) *Department.* The United States Department of Agriculture.

(c) *Secretary.* The Secretary of Agriculture or any officer or employee of the Department to whom the Secretary has heretofore delegated or may hereafter delegate the authority to act in his stead.

(d) *Administration.* Production and Marketing Administration of the Department.

(e) *Administrator.* The Administrator of the Production and Marketing Administration of the Department, or any officer or employee of the Administration to whom the Administrator has heretofore

lawfully delegated, or to whom the Administrator may hereafter lawfully delegate, the authority to act in his stead.

(f) *Person.* Individual, association, partnership, other group of individuals, or corporation.

(g) *Financially interested party.* Any person having a financial interest in the products involved, including but not limited to the shipper, receiver, or carrier, or any authorized person on behalf of such party.

(h) *Applicant.* A financially interested party who requests product grading services.

(i) *Official grader.* An employee of the Department authorized by the Secretary to grade products and investigate and certify to shippers and other financially interested parties the class, grade, other quality designation, quantity, or condition of products under the acts.

(j) *Supervisor of grading.* An official grader or other qualified person designated by the Administrator to supervise grading, grade identification, and certification of products and to maintain uniformity thereof under the provisions of the acts and the regulations in this part.

(k) *Regulations.* Rules and regulations of the Secretary under the acts.

(l) *Products.* Meats, prepared meats, meat food products, and meat by-products prepared under Federal inspection, or under State, county, municipal, or other inspection acceptable to the Administrator.

(m) *Meat.* Flesh derived from cattle, sheep, swine, or goats, intended for human food, with or without the accompanying and overlying fat and the portions of bone, skin, sinew, nerve, and blood vessels which normally accompany the flesh.

(n) *Prepared meats.* The product intended for human food obtained by subjecting meat to a process of drying, curing, smoking, cooking, comminuting, seasoning, or flavoring, or to any combination of such processes, to which no considerable quantity of any substance other than meat or meat by-products has been added.

(o) *Meat food products.* Any articles of food or any articles which enter into the composition of food for human consumption, which are derived or prepared, in whole or in substantial and definite part, by a process of manufacture, from any edible portion of cattle, sheep, swine, or goats.

(p) *Meat by-products.* All edible parts, other than meat, intended for human food, derived from cattle, sheep, swine, or goats, and including such organs and parts as hearts, livers, kidneys, tongues, tails, sweetbreads, brains, lungs, melfs, stomachs, tripe, lips, snouts, and ears.

(q) *Carcass.* The commercially prepared or dressed body of any cattle, sheep, swine, or goat intended for human food.

(r) *Designated market.* Any shipping, receiving, handling, or distributing point designated by the Administrator as an important central market where products are prepared, shipped, or distributed in commerce in considerable quantity and

may be graded and certified under the acts.

(s) *Designated location.* A point designated by the Administrator, with activities similar to those of a designated market and readily accessible therefrom, to which services can be extended conveniently by the Administrator in accordance with the provisions of the acts.

(t) *Grading service.* A service authorized by the acts and established and conducted under this part for the purpose of determining and certifying the class, grade, other qualifying designation, quantity, or condition of products.

(u) *Office of grading.* The office of an official grader.

(v) *Grade*—(1) *Noun.* An important commercial subdivision of a product based on certain definite and preference-determining factors, such as conformation, finish, and quality in meats. (2) *Verb.* To determine the class, grade, other quality designations, quantity, or conditions of products according to official or tentative standards for such products, or to determine the compliance of products with specifications.

(w) *Class.* A subdivision of a product based on essential physical characteristics that differentiate between major groups of the same kind or species.

(x) *Quality.* A combination of the inherent properties of a product which determines its relative degree of excellence.

(y) *Condition.* The physical characteristics of a product which affect its merchantability, with special reference to its state of preservation, cleanliness, soundness, wholesomeness, or fitness for human food.

(z) *Standards.* The official and tentative standards of the Department for the class, grade, other quality designations, or condition of products (7 CFR, 1946 Supp., 53.101 et seq.)

(aa) *Specifications.* The descriptions of official and tentative standards for products, Federal specifications for products, or such other specifications as may be approved by the Administrator.

(bb) *Grade certificate.* A certificate issued by an official grader showing the class, grade, other quality designations, quantity, or condition of products graded.

(cc) *Certification of products.* The preparation and issuance of signed grade certificates as required under the provisions of this part.

(dd) *Grade identification.* A name or symbol denoting the official grade of products graded or the record of same on an official certificate.

(ee) *Grade-identifying device.* A brand, stamp, seal, mark, or other device approved by the Administrator to be affixed to products or to the containers thereof to indicate the grade of such products as determined by an official grader.

(ff) *Appeal.* A request by a financially interested party for appeal grading and certification.

(gg) *Appeal grading.* The act of grading and certifying products in response to an appeal from original grading and certification.

(hh) *Fees.* Charges to cover costs of grading services rendered.

(ii) *Container*. A receptacle, wrapper, or covering in which products are customarily packed and delivered to the meat trade or to consumers.

(jj) *Immediate container*. A unit carton, can, pot, tin, casing, wrapper, or other receptacle or covering in which products are customarily packed and delivered to the meat trade or to consumers.

(kk) *Shipping container*. A carton, box, bag, barrel, crate, or other receptacle or covering enclosing products packed in one or more immediate containers.

(ll) *Cooperative agreements*. Agreements between the Administration and other branches of the Federal Government, State agencies, and other agencies or persons as specified in the acts to conduct cooperatively product grading services under the acts and the provisions of this part.

ADMINISTRATION

§ 53.3 *Authority*. The Administrator is charged with the administration of the provisions of the regulations in this part and of the acts in so far as they relate to the subject matter of the regulations, and he is authorized to designate important central markets and other locations and to issue such instructions as he may deem proper and necessary for the conduct of the service.

WHERE SERVICES MAY BE OFFERED

§ 53.4 *Designated markets and locations*. Grading and certification services in accordance with the provisions of the acts may be offered, at the discretion of the Administrator, at designated markets and other designated locations.

§ 53.5 *When grading services may be denied or withdrawn*. The Administrator may deny grading services to, or withdraw them from, any designated market or other designated location, or applicant, when he deems such denial or withdrawal to be in the interest of the service. Published notice shall be given of the denial or withdrawal of grading services from any designated market or other designated location and notice shall be given to the applicant of the denial or withdrawal of grading services to or from such applicant.

GRADING SERVICES

§ 53.6 *Kind of service*. Examination, identification, and certification of products may be made according to the Federal standards for class, grade, other quality designations, quantity, and condition, or according to specifications approved by the Administrator for this purpose.

§ 53.7 *Request for establishment of grading service*. Requests for the establishment of grading services at designated markets or at designated locations may be filed with the Administrator.

§ 53.8 *Who may obtain grading service*. Requests for product grading services may be made by any financially interested party, including common carriers and Federal, State, county, and municipal governments.

§ 53.9 *How to obtain grading service*. An application for grading service may

be filed in an office of grading or with an official grader. It may be made orally (including by telephone) in writing, by telegraph, or by other means of communication. If made orally, the official grader or the office of grading may require that it be confirmed in writing or by telegram stating the facts required by § 53.10.

§ 53.10 *Form of application for grading service*. Each formal application for grading service shall include such of the following information as may be pertinent: (a) The date of the application; (b) the description and location of the product to be graded; (c) the name and post office address of the applicant or of the person, if other than the applicant, making the application in his behalf; (d) the interest of the applicant (except an official of the Federal Government or of a State, making application in his official capacity) in the product; (e) the name, post office address, and interest of all other known parties, except carriers, in the product; (f) the shipping point and destination of the product; and (g) the type of service desired.

§ 53.11 *When application for grading service deemed filed*. An application for grading service shall be deemed filed when delivered to an established office of grading. Records showing the date and time of filing shall be made and kept in such office.

§ 53.12 *When application for grading service may be rejected*. Any application for grading service may be rejected by the official grader in charge of the office of grading in which it is filed, for noncompliance with the acts or with any regulation made thereunder, simulation or imitation of grade labels, altering certificates, failure to make product available for examination, abusive language or act of violence directed toward the grader, attempts to influence the judgment of the grader, or any interference with the grader while performing grading, and such official grader shall immediately notify the applicant of the reasons for such rejection and shall report his action with the reasons therefor to the Administrator through his immediate supervisor.

§ 53.13 *When application for grading service may be withdrawn*. An application for grading service may be withdrawn by the applicant at any time before the service is performed, upon payment of any expenses already incurred in connection therewith.

§ 53.14 *Authority of agent*. Proof of the authority of any person requesting grading service on behalf of another may be required at the discretion of the official grader.

§ 53.15 *Accessibility of product*. The applicant shall cause the products on which services are requested to be made easily accessible for grading and to be so placed, with adequate illuminating facilities, as to disclose their class, grade, other quality designations, quantity, and condition.

§ 53.16 *Basis of service*. Examination, identification and certification for class,

grade, other quality designations, quantity, condition, or compliance with specifications, shall be based upon the official or tentative standards of the Department of Agriculture, Federal specifications, or such specifications of other public or private agencies using the service as have been approved by the Administrator.

§ 53.17 *Order of grading*. Grading services shall be rendered in the order in which the applications are received, except that precedence may be given to requests made by another branch of the Federal Government, a State, county, or municipality, and to requests for appeal grading under § 53.30.

§ 53.18 *Financial interest of grader*. No official grader shall grade any products in which he is directly or indirectly financially interested.

§ 53.19 *Certificates, issuance*. The official grader shall prepare, sign, and issue official certificates covering products graded by him unless through special arrangements approved by the Administrator this is not required, in which case complete records of the grading shall be furnished the Administration.

§ 53.20 *Certificates, form*. Certificates shall include as much of the following information as may be applicable: (a) The number of the certificate; (b) name of designated market and place of grading; (c) date of grading; (d) names and addresses of applicant, party in possession, and shipper and buyer if known; (e) the true class, grade, other quality designations, and condition of the products graded; (f) the exact number of carcasses, sides, quarters, cuts, and packages of products graded by classes and grades; (g) if previously graded, reference to previous certificate by number; (h) if rejected or not graded, reason for rejecting or not grading; (i) the weight of the products of each class, grade, or other quality designation, and the total weight of the lot; (j) the amount of time employed by the official grader and amount of fees and expenses to be charged to the applicant; (k) name of official grader or graders; and (l) additional facts necessary to describe fully the condition, class, grade, other quality designations, or quantity of the products.

§ 53.21 *Certificates, disposition of*. The original certificate and not to exceed two copies shall be delivered or mailed immediately to the applicant or a person designated by him. One copy shall be filed in the office of the official grader and one copy forwarded to the Administrator. Copies of certificates shall be kept on file until other disposition is ordered by the Administrator. Copies will be furnished to other financially interested parties as outlined in § 53.35 (d).

§ 53.22 *Certificate, advance information concerning*. Upon request of any applicant, all or any part of the contents of the certificate concerning products covered by his application may be transmitted by telegraph or telephone to him, or to any person designated by him, at his expense.

GRADE IDENTIFICATION

§ 53.23 *Evidence of grade.* As evidence to applicants, purchasers, consumers, and others of the class, grade, other quality designation, or condition of products graded under the acts, all such products or the immediate and shipping containers thereof shall bear a mark or marks which shall show in plain, prominently displayed characters the true grades of such products in accordance with the provisions of this section.

(a) *Products officially graded shall be identified for grade.* Products graded under the acts and in accordance with the regulations in this part shall be stamped, branded, or otherwise marked with an appropriate grade-identifying device bearing a name or symbol to show the true grade of such products according to the United States standards or their compliance with specifications, except that such marks may not be required when an applicant only desires official certificates for class, grade, other quality designation, or condition.

(b) *Supervision of grade identifications.* Official graders shall stamp, brand, label, tag, seal, or otherwise identify the correct grade on products or supervise such operations when they are performed by others.

(c) *Grade-identifying devices.* The Administrator may authorize or approve devices for branding, stamping, or imprinting the official grade on products or the containers thereof or for indicating the compliance of such products with specifications.

(d) *What grade-identifying device shall show.* Each grade-identifying device shall bear a name or appropriate symbol approved by the Administrator clearly indicating the grade of the product, as determined by an official grader, and such other marks or symbols as may be required by the Administrator for service identification purposes.

§ 53.24 *Custody of grade-identifying devices.* All grade-identifying devices including those indicating compliance with specifications approved by the Administrator shall be kept in the custody of the Administration and accurate records shall be kept by the Administration of all grade-identifying and other related devices. Each office of grading shall keep a record also of the devices assigned to it. Such devices shall be distributed only by authorized employees of the Administration who shall maintain complete records of same.

§ 53.25 *Alteration or imitation of grade-identifying devices forbidden.* No brand, stamp, tag, or other grade-identifying device, or any word, symbols, or legends thereof, authorized in this part for use of official graders to indicate the Federal grades, shall be altered, defaced, imitated, or simulated in any respect and used for the purpose of misrepresentation or deception. (See § 53.38)

APPEAL GRADING

§ 53.26 *When appeal grading may be made.* A request for appeal grading may be made by any financially interested party whenever he is dissatisfied with the class, grade, other quality designation,

quantity, or condition shown on the officially graded and identified product or stated in the applicable certificate.

§ 53.27 *How to obtain appeal grading.* Appeal grading may be obtained by filing a request for same with the Administrator (a) direct, or (b) through the official in charge of the meat grading service at the nearest designated market, or (c) through the grader who did the original grading. The request for appeal grading shall state the reasons therefor and may be accompanied by a copy of any previous grading certificate or report or any other information which the applicant may have received regarding the product at the time of the original grading. Such request may be made orally (including telephone), in writing, by telegraph, or otherwise. If made orally, the person receiving the request may require that it be confirmed in writing in the same manner as specified in §§ 53.9 and 53.10 for obtaining grading service. Requests for appeal grading received through the office of grading or an official grader shall be transmitted promptly to the Administrator for instructions.

§ 53.28 *When appeal may be refused.* If it shall appear that the reasons stated in a request for appeal grading are frivolous or unsubstantial, or that the quality or condition of the products has undergone a material change since the original grading, or that the products cannot be made accessible for thorough examination and grading, or that the identity has been lost, or that the regulations in this part have not been complied with, the request may be refused by the Administrator.

§ 53.29 *When appeal may be withdrawn.* A request for appeal grading may be withdrawn by the applicant at any time before the regrading has been performed upon payment of any expenses incurred by the Administration in connection therewith.

§ 53.30 *Order in which appeal gradings shall be made.* Appeal gradings shall be performed as far as practicable in the order in which requests are received. They shall take precedence over all other pending grading requests.

§ 53.31 *Who shall make appeal gradings.* Appeal grading of products shall be made by official graders designated therefor by the Administrator or by the person in charge of an office of grading, when so authorized by the Administrator, and such grading shall be conducted jointly by two official graders when practicable. No official grader shall pass upon the correctness of his own grading or of a certificate issued by him.

§ 53.32 *Appeal grading certificate.* Immediately after an appeal grading has been made, a certificate designated or marked as "appeal grading certificate" shall be prepared, signed, and issued referring specifically to the original certificate and stating the class, grade, other quality designation, quantity, or condition of the product as shown by the appeal grading. In all other respects, the provisions of §§ 53.6 to 53.22 shall apply to such appeal grading certificates except

that, if the applicant for appeal grading be not the original applicant, a copy of the appeal grading certificate shall be mailed to the original applicant.

§ 53.33 *Superseded certificates.* The appeal grading certificate shall supersede the original grading certificate, which, thereupon, shall become null and void and shall not thereafter represent the class, grade, other quality designation, quantity, or condition of the product described therein. If the original and all copies of the superseded certificate are not delivered to the person with whom the application for appeal grading is filed, the officer or officers issuing the appeal grading certificate shall forward notice of such issuance and of the cancellation of the original certificate to such persons as he considers necessary to prevent fraudulent use of the cancelled certificate.

§ 53.34 *When request for regrading is not an appeal.* Grading requested to determine the condition of products which have been graded previously and which may have undergone material change since the original grading, and regrading requested for the purpose of obtaining an up-to-date certificate and not involving any question as to the correctness of the original certificate covering the products in question shall not be considered appeal grading within the meaning of §§ 53.26 to 53.34.

CHARGES FOR GRADING SERVICES

§ 53.35 *Fees and costs.* Fees covering as nearly as may be the cost of the service rendered under the regulations in this part shall be charged and collected as follows:

(a) *Basis for charges.* Except in unusual circumstances, fees for grading services shall be based on the actual time required to render the services, including the time required for the travel of the official grader in connection therewith, and shall be at hourly rates prescribed from time to time by the Secretary. A minimum charge for one-half hour shall be made notwithstanding that the time required to perform the service may be less than thirty minutes. In unusual circumstances, the Administrator may, in lieu of the hourly rates thus fixed, establish other reasonable charges for the grading and certification of products at rates that, in his judgment, will cover the costs of the service.

(b) *Charges under cooperative agreements.* Charges for grading under cooperative agreements shall be those prescribed by the Secretary in accordance with paragraph (a) of this section, unless otherwise stipulated in the agreements.

(c) *Charges for appeal grading.* Fees for appeal grading shall be double those for the original grading: *Provided,* That, when on appeal grading it is found that there was error in the original grading equal to or exceeding 10 percent of the total weight of the products graded, no charge will be made unless special agreement is made with the applicant in advance.

(d) *Charges for extra copies of grading certificates.* Upon payment of a fee of one dollar (\$1.00), any financially interested party may obtain not to exceed

three copies of a grading certificate, in addition to copies of the certificate issued under § 53.21.

§ 53.36 *How fees shall be paid.* Fees and other charges shall be paid by the applicant in accordance with directions on the fee bill furnished him, and in advance if required by the official grader.

§ 53.37 *Disposition of fees.* Fees and other moneys collected for grading services rendered shall be handled as indicated in paragraphs (a) and (b) of this section.

(a) *By graders employed by the Department.* Upon receipt of appropriate billing, fees for grading done by graders exclusively employed by the Department shall be remitted to the Administration by check, draft, or money order made payable to the Treasurer of the United States.

(b) *By graders under cooperative agreements.* Fees for grading done by graders acting under cooperative agreements with a State or municipal organization, or other cooperating party, shall be paid in accordance with the terms of such agreements.

MISCELLANEOUS

§ 53.38 *Fraud or misrepresentation.*

(a) Any wilful misrepresentation or any deceptive or fraudulent practice made or committed by any person in connection with the execution or filing of an application or the use of a grading, regrading, or appeal grading certificate or a grade label authorized or approved under the regulations in this part; any fraudulent or unauthorized use or simulation of any official grade stamp, brand, tag, mark, or approved label, or alteration or imitation of grade identifying devices; and any wilful violation of the regulations in this part or of the supplementary instructions issued by the Administrator may be deemed sufficient cause for debarring from any further benefits of the acts the person found guilty thereof, after opportunity for a hearing has been accorded him, and, pending investigation and hearing, the Administrator may, without hearing, direct that such person shall be denied the benefits of the acts.

(b) Any official grader who shall be a party to any fraud, deception, wilful misapplication of grade standards, or misrepresentation outlined in paragraph (a) of this section or in § 53.25, or who shall conceal knowledge thereof shall, at the discretion of the Secretary, be dismissed from the Department with prejudice or disciplined according to the gravity of his offense.

§ 53.39 *Interfering with a grader.* Any further benefits of these acts may be denied any applicant who either personally or through an agent or representative interferes with or obstructs, by intimidation, threats, assaults, or any other improper means, a grader in the performance of his duties.

§ 53.40 *Identification.* All official graders and supervisors of grading shall have in their possession at all times Administration identification cards and shall identify themselves by such cards on request.

§ 53.41 *Correction of errors in grading.* When an official grader, supervisor of grading, or other responsible employee of the Administration has evidence of misgrading, or of incorrect grade identification on a product, or of incorrect certification, he shall report same to his immediate superior officer and to the party having possession of the product. The supervisor of grading or the officer in charge of grading shall cause such errors to be corrected.

§ 53.42 *Publications.* Publications under this part shall be made in the Service and Regulatory Announcements of the Administration and through such other media as the Administrator may from time to time designate for the purpose or as may be required by law.

§ 53.43 *Political activity.* All official graders and supervisors of grading and others authorized by appointment to grade and to issue grading certificates under the acts and the regulations in this part are forbidden, during the period of their appointment, to take an active part in political management or in political campaigns. Political activity in city, county, State, or national elections, whether primary or regular, in behalf of or opposition to any party or candidate, or any measure to be voted upon, is prohibited. This applies to all appointees, including temporary and cooperative employees, and employees on leave of absence with or without pay. Wilful violations of this section will constitute grounds for dismissal.

Any person who wishes to submit written data or arguments concerning this proposed revision may do so by filing them with the Administrator of the Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C., within two weeks after the date of publication of this notice in the FEDERAL REGISTER.

Done at Washington, D. C., this 17th day of November 1947.

Witness my hand and the seal of the United States Department of Agriculture.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-10242; Filed, Nov. 19, 1947; 8:54 a. m.]

[17 CFR, Part 953]

LEMONS GROWN IN CALIFORNIA AND ARIZONA

NOTICE OF PROPOSED RULE MAKING WITH RESPECT TO APPROVAL OF THE BUDGET OF EXPENSES AND FIXING OF THE RATE OF ASSESSMENT FOR 1947-48 FISCAL YEAR

Consideration is being given to the following proposals submitted by the Lemon Administrative Committee, established under Marketing Agreement No. 94 and Order No. 53 (7 CFR, Cum. Supp., 953.1 et seq.) regulating the handling of lemons grown in the State of California or in the State of Arizona as the agency to administer the terms and provisions thereof: (1) That the Secretary of Agriculture find that expenses not to exceed \$98,437.50 will be necessarily incurred during the fiscal year November 1, 1947 to October 31, 1948 for the maintenance and functioning of the said committee under the aforesaid marketing agreement and order, and (2) that the Secretary of Agriculture fix, as the share of such expenses which each handler who first handles lemons shall pay in accordance with the aforesaid marketing agreement and order during the aforesaid fiscal year, the rate of assessment at \$0.0125 per box of lemons, or an equivalent quantity of lemons, handled by him as the first handler thereof during said fiscal year.

All persons who desire to submit written data, views, or arguments in connection with the aforesaid proposals shall file the same with the Hearing Clerk, Room 1844, South Building, United States Department of Agriculture, Washington 25, D. C., not later than the close of business on the 10th day after the publication of this notice in the FEDERAL REGISTER. All documents should be filed in quadruplicate.

(48 Stat. 31, 670, 675; 49 Stat. 750; 50 Stat. 246; 7 U. S. C. 601 et seq., 7 CFR, Cum. Supp., 953.1 et seq.)

Issued this 17th day of November 1947.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-10239; Filed, Nov. 19, 1947; 8:54 a. m.]

NOTICES

FEDERAL POWER COMMISSION

[Docket No. E-6102]

MOUNTAIN STATES POWER CO.

NOTICE OF APPLICATION

NOVEMBER 13, 1947.

Notice is hereby given that on November 12, 1947, an application was filed with No. 227—4

the Federal Power Commission, pursuant to section 204 of the Federal Power Act, by Mountain States Power Company, a corporation organized under the laws of the State of Delaware and doing business in the States of Idaho, Oregon, Montana, Washington and Wyoming, with its principal business office at Albany, Oregon, seeking an order authorizing the issuance of \$5,500,000 of First Mortgage Bonds,

3% Series of 1947, to be issued as of July 1, 1947, and to become due July 1, 1975; \$5,500,000 of Secured Promissory Notes bearing an interest rate of 2½% per annum to be issued at various dates during the period from December 1, 1947 to December 31, 1950, to become due on December 31, 1950; and 22,000 shares of 5% Cumulative Preferred Stock, par value of \$50 per share. Applicant states that

the First Mortgage Bonds hereinbefore mentioned will be deposited as collateral for the Secured Promissory Notes; all as more fully appears in the application on file with the Commission.

Any person desiring to be heard or to make any protest with reference to said application should, on or before the 3d day of December 1947, file with the Federal Power Commission, Washington 25, D. C., a petition or protest in accordance with the Commission rules of practice and procedure.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-10219; Filed, Nov. 19, 1947;
8:51 a. m.]

[Docket No. E-6103]

GULF STATES UTILITIES CO.

NOTICE OF APPLICATION

NOVEMBER 14, 1947.

Notice is hereby given that on November 14, 1947, an application was filed with the Federal Power Commission, pursuant to section 204 of the Federal Power Act, by Gulf States Utilities Company, a corporation organized under the laws of the State of Texas and doing business in the States of Louisiana and Texas with its principal business office at Beaumont, Texas, seeking an order authorizing the issuance of 272,852 shares of Common Stock without par value and 50,000 shares of \$4.50 Dividend Preferred Stock, \$100 par value, to be issued in December 1947. Common Stock Warrants will be issued entitling each holder of record of the Common Stock of the Applicant to subscribe, at a price to be determined, to one share of Common Stock for each seven shares of Common Stock held. Warrants will be issued in the form of "Full Share Warrants" and "Fractional Share Warrants," but Fractional Share Warrants must be combined to aggregate at least one full share subscription warrant, as subscription will be accepted only for full shares of Common Stock; all as more fully appears in the application on file with the Commission.

Any person desiring to be heard, or to make any protest with reference to said application should, on or before the 3d day of December 1947, file with the Federal Power Commission, Washington 25, D. C., a petition or protest in accordance with the Commission's rules of practice and procedure.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-10233; Filed, Nov. 19, 1947;
8:48 a. m.]

[Docket Nos. G-200, G-207]

PANHANDLE EASTERN PIPE LINE CO. ET AL.

NOTICE OF ORDER EXTENDING AND MODIFYING TEMPORARY EMERGENCY SERVICE RULES AND REGULATIONS

NOVEMBER 17, 1947.

In the matters of City of Detroit, Michigan, and County of Wayne, Michigan, v.

Panhandle Eastern Pipe Line Company, and Michigan Gas Transmission Corporation, Docket No. G-200; Panhandle Eastern Pipe Line Company, Michigan Gas Transmission Corporation, and Illinois Natural Gas Company, Docket No. G-207.

Notice is hereby given that, on November 14, 1947, the Federal Power Commission issued its order entered November 14, 1947, extending to November 25, 1947, and modifying temporary emergency service rules and regulations to be effective when curtailment of natural gas service by Panhandle Eastern Pipe Line Company is necessary, in the above-designated matters.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-10234; Filed, Nov. 19, 1947;
8:48 a. m.]

[Docket No. G-834, G-839, G-918]

AUSTIN FIELD PIPE LINE CO. AND MICHIGAN CONSOLIDATED GAS CO.

NOTICE OF FINDINGS AND ORDER ISSUING CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

NOVEMBER 14, 1947.

Notice is hereby given that, on November 14, 1947, the Federal Power Commission issued its findings and order entered November 13, 1947, issuing certificates of public convenience and necessity in the above-designated matters.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-10220; Filed, Nov. 19, 1947;
8:51 a. m.]

[Docket No. G-960]

UNITED FUEL GAS CO.

NOTICE OF APPLICATION

NOVEMBER 14, 1947.

Notice is hereby given that on October 13, 1947, an application was filed with the Federal Power Commission by United Fuel Gas Company (Applicant) a West Virginia corporation with its principal place of business in Charleston, West Virginia, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the purchase from the Central Kentucky Natural Gas Company and the operation of the following-described facilities:

(a) Kenova Compressor Station, located in Wayne County, West Virginia, having a rated capacity of 11,354 horsepower, together with appurtenant land, structures, measuring and regulating equipment and transmission lines extending from said station to the West Virginia-Kentucky State line on the west bank of the Big Sandy River;

(b) Approximately 53.1 miles of natural-gas transmission pipe lines ranging in sizes from 8 inches to 20 inches in diameter, together with land, land rights, structures and measuring equipment located in Wayne, Cabell and Lincoln Counties, West Virginia.

Applicant states that it is a subsidiary of Columbia Gas & Electric Corporation, which owns all but 16.8 shares of the outstanding stock; that the present owner of the facilities is Central Kentucky Natural Gas Company, which is also a subsidiary of Columbia Gas & Electric Corporation, since it owns all but 228 shares of the outstanding stock of Central Kentucky.

Applicant further states that purchase price of the above-described facilities will be approximately \$1,085,000, which Applicant proposes to finance by the issuance and sale to Columbia Gas & Electric Corporation of its 3¼% installment promissory notes.

Applicant further states that it has been operating the facilities herein referred to for the past 12 years under a lease agreement and that the operations, after purchase, will continue as at present, and that the purchase will have no substantial effect upon income and operating expenses. The rates now prescribed in Applicant's Rate Schedule U-1 will continue.

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of Rule 37 of the Commission's rules of practice and procedure (18 CFR 1.37) and, if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, the creation of a board, or a joint or concurrent hearing, together with reasons for such request.

The application of United Fuel Gas Company is on file with the Commission and is open to public inspection. Any person desiring to be heard or to make any protest with reference to the application shall file with the Federal Power Commission, Washington 25, D. C., not later than 15 days from the date of publication of this notice in the FEDERAL REGISTER, a petition to intervene or protest. Such petition or protest shall conform to the requirements of Rule 8 or 10, whichever is applicable, of the rules of practice and procedure (as amended on June 16, 1947) (18 CFR 1.8 or 1.10)

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-10232; Filed, Nov. 19, 1947;
8:48 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File Nos. 31-58, 70-1605]

MIDDLE WEST CORP. ET AL.

ORDER CONTINUING EXEMPTION

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pa., on the 12th day of November A. D. 1947.

In the matter of The Middle West Corporation, Central Illinois Public Service Company, Halsey, Stuart & Company, Inc., File No. 70-1605; Halsey, Stuart & Company, Inc., File No. 31-58.

The Commission having, by order dated October 15, 1946, approved an application providing, among other things, for the acquisition by Halsey, Stuart &

Co. Inc. ("Halsey") of 463,387 shares of \$10 par value common stock of Central Illinois Public Service Company ("Cips"), and said order having provided that the exemption of Halsey from those provisions of the act which would require it to register because of its owning, controlling, or holding with power to vote ten per centum or more of the voting securities of Cips, shall be terminated by an order issuing as of course upon the expiration of one year from the date of such acquisition without prejudice, however, to the right of Halsey to apply on or before such date for a continuation of its exemption, and said shares having been acquired on November 13, 1946; and

Halsey having filed an application relating to the acquisition of an additional 110,700 shares of the common stock of Cips and to the extension for a period of one year from the date of such acquisition of the said exemption from the registration provisions of the act; and

The Commission not deeming it appropriate to grant the request of Halsey, set forth above without further consideration of the matter, but considering it appropriate to continue such exemption to November 21, 1947:

It is hereby ordered, That the exemption of Halsey, Stuart & Co., Inc., from those provisions of the Public Utility Holding Company Act of 1935 which would require it to register as a holding company because of its owning, controlling, or holding with power to vote ten per centum or more of the outstanding voting securities of Central Illinois Public Service Company be, and the same hereby is, continued to November 21, 1947.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-10228; Filed, Nov. 19, 1947;
8:52 a. m.]

[File Nos. 54-25, 59-11, 59-17]

UNITED LIGHT AND RAILWAYS CO. ET AL.
NOTICE OF FILING AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pa., on the 13th day of November A. D. 1947.

Notice is hereby given that United Light and Railways Company ("Railways") has filed a declaration, designated "Second Supplement to Application No. 25," pursuant to the Public Utility Holding Company Act of 1935, relating to the renewal by Railways of \$25,000,000 principal amount of outstanding notes. The declarant has designated sections 6 (a) and 7 of the act as applicable to the proposed transactions.

All interested parties are referred to said document which is on file at the offices of the Commission for a statement of the transactions therein proposed which are summarized as follows:

By order dated November 28, 1945 (Holding Company Act Release No. 6249) the Commission approved and permitted to become effective an application and declaration, designated Application No.

25, providing, among other things, for the issuance by Railways to banks of \$25,000,000 principal amount of 2½ unsecured promissory notes. These notes were dated December 7, 1945 and were issued under the terms of a Loan Agreement which provides that the notes issued therein shall mature two years from the date on which the loans were made, but shall be renewable, upon the same terms and conditions, at the option of the company, with the approval of the Securities and Exchange Commission, for a period of three additional years. The declaration requests that Railways be authorized to renew the notes pursuant to the Loan Agreement.

Under the terms of the Loan Agreement the notes, when renewed, may be prepaid in whole or in part prior to their maturity, without the payment of any premium unless prepaid with other borrowings, and the proceeds received by Railways from the disposition of its interest in American Light or its subsidiaries must be applied promptly to payment of the notes.

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that a hearing be held in respect to such matters and that said declaration shall not become effective except pursuant to further order of the Commission:

It is ordered, That a hearing on such declaration under the applicable provisions of the act and the rules thereunder be held on November 25, 1947 at 10:00 a. m., e. s. t., at the offices of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania, in such room as may be designated on that day by the hearing room clerk in Room 318. All persons desiring to be heard or otherwise wishing to participate in this proceeding shall file with the Secretary of the Commission on or before November 24, 1947, a written request relevant thereto as provided by Rule XVII of the Commission's rules of practice.

It is further ordered, That Willis E. Monty, or any other officer or officers of this Commission designated by it for that purpose shall preside at such hearing. The officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a hearing officer under the Commission's rules of practice.

The Public Utilities Division of the Commission having advised the Commission that it has made a preliminary examination of the application and declaration and that, on the basis thereof, the following matters and questions are presented for consideration, without prejudice to its specifying additional matters and questions upon further examination:

1. Whether the notes proposed to be renewed by Railways are reasonably adapted to the security structure of Railways and the other companies in its holding company system and to the earning power of Railways and whether the terms and conditions of the proposed renewal thereof are detrimental to the

public interest or to the interest of investors or consumers.

2. Whether the fees, commissions or other remunerations to be paid in connection with the proposed transactions are reasonable.

3. Whether the proposed transaction complies with all the requirements of the applicable provisions of the act and the rules thereunder, and whether any terms and conditions with respect to the transaction should be prescribed in the public interest or for the protection of investors or consumers.

It is further ordered, That at said hearing particular attention be directed to the foregoing matters.

It is further ordered, That the Secretary of the Commission shall serve notice of said hearing by mailing a copy of this order by registered mail to Railways, and that notice to all other persons shall be given by publication of this notice and order in the FEDERAL REGISTER, and by a general release of the Commission distributed to the press and mailed to the mailing list for releases issued under the act.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-10225; Filed, Nov. 19, 1947;
8:52 a. m.]

[File No. 54-81]

MIDDLE WEST CORP. ET AL.

ORDER RELEASING JURISDICTION OVER CERTAIN
FEES AND EXPENSES

At a regular session of the Securities and Exchange Commission held at its office in the city of Philadelphia, Pa., on the 12th day of November A. D. 1947.

In the matter of the Middle West Corporation, Central and South West Utilities Company, and American Public Service Company, File No. 54-81.

The Commission having by order dated December 18, 1946, permitted a declaration as amended to become effective, relating to the employment by Central and South West Utilities Company ("Central") and American Public Service Company ("American") of brokers and dealers to solicit exchanges of the Prior Lien and Preferred Stocks of Central and Preferred Stock of American for Common Stock of Central and South West Corporation in connection with a plan of reorganization filed by the parties pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935, and said declaration as amended having provided that the managers of the soliciting dealers' group shall be reimbursed for reasonable out-of-pocket expenses, including fees and expenses of counsel, and the said order of December 18, 1946, having reserved jurisdiction with respect to the reasonableness of such fees and expenses; and

Lehman Brothers, as representatives of the managers of the dealers' group, having filed an application for release of jurisdiction with respect to expenses in the amount of \$10,714.58 incurred by them in connection with the solicitation

program, and, having further requested that jurisdiction be released with respect to the fees and expenses payable to their attorneys, Isham, Lincoln & Beale; and Isham, Lincoln & Beale, attorneys for the managers, having filed a statement with respect to a fee of \$8,000 for services rendered and expenses of \$1,333.85 incurred in connection with the solicitation program and having requested a release of jurisdiction with respect to such fees and expenses; and

It appearing to the Commission that said fees and expenses are not unreasonable and that jurisdiction over the same should be released:

It is ordered, That the jurisdiction heretofore reserved in our order of December 18, 1946, with respect to the reasonableness of the expenses of the managers of the dealers' group including fees and expenses of counsel be, and the same hereby is, released.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-10227; Filed, Nov. 19, 1947;
8:52 a. m.]

[File No. 70-1673]

SOUTHWESTERN GAS AND ELECTRIC CO. ET AL.

NOTICE REGARDING FILING

At a regular session of the Securities and Exchange Commission held at its office in the city of Philadelphia, Pa., on the 14th day of November A. D. 1947.

In the matter of Southwestern Gas and Electric Company, Arkansas Power & Light Company, Oklahoma Gas and Electric Company, The Arkla-homa Corporation, File No. 70-1673.

Notice is hereby given that a joint application and declaration has been filed with this Commission, pursuant to the Public Utility Holding Company Act of 1935, by Southwestern Gas and Electric Company ("Southwestern") a subsidiary of Central and South West Corporation which is a registered holding company; Arkansas Power & Light Company ("Arkansas") a subsidiary of Electric Power & Light Corporation and Electric Bond and Share Company, both registered holding companies; Oklahoma Gas and Electric Company ("Oklahoma") a subsidiary of Standard Gas and Electric Company and Standard Power and Light Corporation, both registered holding companies; and The Arkla-homa Corporation ("Arkla-homa"), which proposes to become a subsidiary of all of the above companies. Applicants-declarants designate sections 6 (a) 6(b) 7, 9 (a) (1) 10 and 12 (f) of the act, and Rules U-43 and U-50 thereunder, as applicable to the proposed transactions.

All interested persons are referred to said document, which is on file in the office of the Commission, for a statement of the transactions therein proposed, which are summarized as follows:

Southwestern, Arkansas and Oklahoma propose jointly to lease from Arkla-homa, and Arkla-homa proposes to lease to them, certain transmission facilities in Arkansas and Oklahoma commonly

known as the "Ark-La Line." The Ark-La Line, which consists of a transmission line extending from Markham's Ferry, Oklahoma, to Lake Catherine, Arkansas, the transmission substations at the termini of said Line and incidental real property, rights of way, etc., is presently owned by Ark-La Electric Cooperative, Inc., a nonaffiliated corporation, and interconnects facilities of each of the lessees. Lessees have entered into a contract with said cooperative, which provides for the purchase of the Ark-La Line by lessees or their nominee for a consideration of \$3,800,000. Lessees intend to assign their rights under said contract of purchase to Arkla-homa in consideration of the execution of said lease.

Arkla-homa is a corporation organized as an electric public utility under the laws of the State of Arkansas for the purpose of owning and leasing the Ark-La Line. Arkla-homa proposes to issue and sell 500 shares of common stock, \$100 par value, and \$3,800,000 principal amount of 3% first mortgage bonds. Southwestern proposes to acquire 160 of said shares, Arkansas 170 of said shares and Oklahoma 170 of said shares, constituting all the outstanding stock of Arkla-homa, at a price of \$100 per share. Arkla-homa proposes to sell the bonds to Connecticut Mutual Life Insurance Company, and has applied for exemption of the proposed sale from the competitive bidding requirements of Rule U-50. The proposed mortgage indenture provides for sinking fund payments aggregating from \$124,000 to \$125,000 per annum, payable in cash or in bonds at principal amount. The last of the bonds will be due in 1977. The proposed lease will be pledged under the mortgage, and the trustee under the mortgage will be entitled to enforce payment of the rents.

The proposed lease provides for a term of thirty years at a proposed rental of \$71,950 semiannually from 1948 to 1967 and \$72,950 semiannually from 1968 to 1977, plus additional payments to cover interest, depreciation on after-acquired property and property taxes and assessments. Lessees are given options to purchase the leased property at approximately its net book cost on any rental payment date, and to extend the term of the lease at such rental as the parties may agree upon. Lessees agree to advance to Arkla-homa such funds as may be needed to maintain the integrity of the leased property.

The application-declaration states that the Arkansas Public Service Commission has authorized the proposed issuance and sale of common stock and first mortgage bonds by Arkla-homa, the proposed acquisition of the Ark-La Line by Arkla-homa and the execution of the proposed lease by Arkla-homa, Southwestern, Arkansas and Oklahoma; that application is being made to the Arkansas Public Service Commission by Southwestern, Arkansas and Oklahoma for authorization to acquire the common stock of Arkla-homa; and that appropriate applications with respect to the proposed transactions have been filed with the Corporation Commission of the State of Oklahoma and the Federal Power Commission.

Notice is further given that any interested person, not later than the 28th day of November 1947, at 1:00 p. m., c. s. t., may request the Commission in writing that a hearing be held on said application-declaration, stating the reasons for such request and the nature of his interest, or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter, said application-declaration, as filed or amended, may be granted or permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated pursuant to said act, or the Commission may exempt the proposed transactions as provided in Rules U-20 (a) and U-100 thereof. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-10226; Filed, Nov. 19, 1947;
8:52 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 830, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616, E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 9938]

CHRISTENA HASSELMANN

In re: Estate of Christena Hasselmann, deceased. File D-28-8885; E. T. sec. 11087.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Heinrich Hasselmann, Herman Schroeder (Schröder), Albert Schroeder (Schröder), and Dorothy von Hacht, nee Schroeder (Schröder), whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That Herman Schroeder (Schröder) who there is reasonable cause to believe is a resident of Germany, is a national of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraphs 1 and 2 hereof in and to the estate of Christena Hasselmann, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

4. That such property is in the process of administration by Lena B. Schwarz as Executrix, acting under the judicial supervision of the Probate Court of Hamilton County, Ohio;

and it is hereby determined:

5. That to the extent that the persons named in subparagraphs 1 and 2 hereof

are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 7, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-10246; Filed, Nov. 19, 1947; 8:54 a. m.]

[Vesting Order 9950]

BEHREND WINTJEN

In re: Estate of Behrend Wintjen, deceased. File D-28-11982; E. T. sec. 16146.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Hannah Wintje, Catherina Rutch and Martha Werner, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country, (Germany).

2. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraph 1 hereof, and each of them, in and to the estate of Behrend Wintjen, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany).

3. That such property is in the process of administration by the County Treasurer of the County of Nassau as depository, acting under the judicial supervision of the Surrogate's Court of Nassau County, New York;

and it is hereby determined:

4. That to the extent that the persons identified in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property

described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 7, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-10247; Filed, Nov. 19, 1947; 8:54 a. m.]

[Vesting Order 9933]

VERONICA VORHAUER

In re: Estate of Veronica Vorhauer, deceased. File No. D-28-9526; E. T. sec. 12958.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That George Rentschler, Frieda Wahr, Anna Wahr, Karl Wahr, Ernst Wahr, Marie Wahr, Marie Yaus, Eugene Wurster, Anna Veher, Franziska Luckhardt, and Heinrich Vorhauer, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany).

2. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraph 1 hereof, and each of them, in and to the estate of Veronica Vorhauer, deceased, is property payable or deliverable to, or claimed by the aforesaid nationals of a designated enemy country (Germany).

3. That such property is in the process of administration by Charles C. Daubel, as Executor, acting under the judicial supervision of the Essex County Orphans' Court, State of New Jersey;

and it is hereby determined:

4. That to the extent that the persons identified in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 9, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-10248; Filed, Nov. 19, 1947; 8:55 a. m.]

[Vesting Order 10083]

AGNES LENNIG REITER

In re: Bank account, bonds and a mortgage participation certificate owned by Agnes Lennig Reiter, also known as Agnes L. Reiter. F-28-3386-A-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Agnes Lennig Reiter, also known as Agnes L. Reiter, whose last known address is Frankfurt a/Main, Germany, is a resident of Germany and a national of a designated enemy country (Germany).

2. That the property described as follows:

a. That certain debt or other obligation of The Pennsylvania Company for Banking and Trusts, 15th and Chestnut Streets, Philadelphia 1, Pennsylvania, arising out of an account, Account Number A11036, entitled Agnes Lennig Reiter, and any and all rights to demand, enforce and collect the same,

b. Fourteen (14) United States of America Savings Bonds, Series G, evidenced by the certificates listed below, of the face value appearing opposite each certificate number as follows:

Certificate No.	Face value
M 3536247G	\$1,000.00
M 3536248G	1,000.00
D 1810273G	500.00
C 3523305G	100.00
C 3523306G	100.00
C 3523307G	100.00
V 6332783G	5,000.00
M 4743627G	1,000.00
D 2263037G	500.00
C 4349332G	100.00
C 4373316G	100.00
C 4373319G	100.00
C 4373320G	100.00
C 4373321G	100.00

together with any and all rights thereunder and thereto,

c. Three (3) United States of America 2½% Treasury bonds bearing the numbers 18964D of \$5000.00 face value, 104653C of \$1000.00 face value and 49034D of \$500.00 face value, presently in the custody of The Pennsylvania Company for Banking and Trusts, 15th and Chestnut Streets, Philadelphia 1, Pennsylvania, together with any and all rights thereunder and thereto, and

d. One (1) Mortgage participation certificate representing an interest in real property located at Broad and Buttonwood Streets, Philadelphia, Pennsylvania, said certificate bearing the number 45, registered in the name of Agnes Lennig Reiter, and presently in the cus-

tody of The Pennsylvania Company for Banking and Trusts, 15th and Chestnut Streets, Philadelphia 1, Pennsylvania, together with any and all rights thereunder and thereto,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 20, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-10249; Filed, Nov. 19, 1947;
8:55 a. m.]

[Vesting Order 10068]

JOHANNES FRIEDRICH STEPHANI AND EMMA
G. VON GLAUBITZ

In re: Debts owing to and certificates of deposit owned by Johannes Friedrich Stephani and Emma G. von Glaubitz. F-28-12326-C-1, F-28-12326-E-2, F-28-12534-C-1, F-28-12534-E-2.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Johannes Friedrich Stephani and Emma G. von Glaubitz, whose last known addresses are Germany, are residents of Germany and nationals of a designated enemy country (Germany),

2. That the property described as follows:

a. All those debts or other obligations owing to Johannes Friedrich Stephani, by Arno P. Mowitz, 1420 Walnut Street, Philadelphia 2, Pennsylvania, including particularly but not limited to a portion of the sum of money on deposit with Philadelphia National Bank, 1416 Chestnut Street, Philadelphia, Pennsylvania, in a Blocked Account, entitled Mowitz

& Kohlhas, Attorney Account, and any and all rights to demand, enforce and collect the same,

b. Those debts or other obligations owing to Johannes Friedrich Stephani, by The Ninth Bank and Trust Company, Front and Norris Streets, Philadelphia 25, Pennsylvania, in the amount of \$4,254.98, as of December 31, 1945, and any and all accruals thereto, evidenced by certificates of deposit numbered 240, 253, 248 and 232, issued by the aforesaid bank, and presently in the possession of Arno P. Mowitz, 1420 Walnut Street, Philadelphia 2, Pennsylvania, and any and all rights to demand, enforce and collect the aforementioned debts or other obligations and any and all rights in, to and under the aforementioned certificates of deposit,

c. All those debts or other obligations owing to Emma G. von Glaubitz, by Arno P. Mowitz, 1420 Walnut Street, Philadelphia 2, Pennsylvania, including particularly but not limited to a portion of the sum of money on deposit with Philadelphia National Bank, 1416 Chestnut Street, Philadelphia, Pennsylvania, in a Blocked Account, entitled Mowitz & Kohlhas, Attorney Account, and any and all rights to demand, enforce and collect the same, and

d. Those certain debts or other obligations owing to Emma G. von Glaubitz, by The Ninth Bank and Trust Company, Front and Norris Streets, Philadelphia 25, Pennsylvania, in the amount of \$2,534.45, as of December 31, 1945, and any and all accruals thereto, evidenced by certificates of deposit numbered 239, 254, 249 and 233, issued by the aforesaid bank, and presently in the possession of Arno P. Mowitz, 1420 Walnut Street, Philadelphia 2, Pennsylvania, and any and all rights to demand, enforce and collect the aforementioned debts or other obligations and any and all rights in, to and under the aforementioned certificates of deposit,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany),

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations, and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 20, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-10250; Filed, Nov. 10, 1947;
8:55 a. m.]

[Vesting Order 10071]

SHIKAICHIRO YAMASHITA

In re: Stock owned by Shikaichiro Yamashita. D-39-711-A-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Shikaichiro Yamashita, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan),

2. That the property described as follows: One thousand (1,000) shares of \$1.00 par value capital class "A" stock of Central Public Utility Corporation, 34 Exchange Place, Jersey City 2, New Jersey, a corporation organized under the laws of the State of Delaware, evidenced by the certificates listed below, registered in the name of Shikaichiro Yamashita and for the number of shares appearing opposite each certificate number as follows:

Certificate No..	Number of shares
CAC5093	100
CAC5094	100
CAC5095	100
CAO24821	50
CAO24921	1
CAO14915	60
CAC5195	100
CAC5196	100
CAC6903	100
CAC6904	100
NAC32	100
CAO24832	50
NAO116	30

together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or other-

wise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 20, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-10251; Filed, Nov. 19, 1947;
8:55 a. m.]

[Vesting Order 10072]

MATILDE M. ZIEGLER

In re: Stock, certificate of deposit, bonds and bank account owned by Matilde M. Ziegler. F-28-7439-A-1, F-28-7439-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Matilde M. Ziegler, whose last known address is Johannisbergerstrasse 41A, Berlin-Wilmersdorf, Germany, is a resident of Germany and a national of a designated enemy country (Germany).

2. That the property described as follows:

a. Forty (40) shares of no par value \$7 convertible cumulative Series A preferred capital stock of Pennsylvania-Dixie Cement Corporation, 60 East 42d Street, New York, New York, a corporation organized under the laws of the State of Delaware, evidenced by certificate number PO 10929, registered in the name of Hurley & Co., and presently in the custody of The National City Bank of New York, 55 Wall Street, New York, New York, together with all declared and unpaid dividends thereon, and all rights of exchange thereof for \$7 par value common capital stock of said Pennsylvania-Dixie Cement Corporation,

b. Twenty-eight (28) shares of £1 par value "A" ordinary stock of Lautaro Nitrate Co., Ltd., London, England, a corporation organized under the laws of England, evidenced by certificate number 7465, registered in the name of Hurley & Co. and presently in the custody of The National City Bank of New York, 55 Wall Street, New York, New York, together with all declared and unpaid dividends thereon, including particularly but not limited to dividends for the years 1942 to 1946 inclusive as evidenced by these certain dividend checks issued by said Lautaro Nitrate Co., Ltd. to Hurley & Co. and presently in the possession of said The National City Bank of New York, and together with all rights in, to and under, including particularly the

right to possession of, the aforesaid dividend checks,

c. 3333/100,000 share of 100 Chilean pesos par value capital stock of Compania Salitrera Anglo-Chilena, Santiago, Chile, a corporation organized under the laws of Chile, evidenced by certificate number 2972 issued in the name of bearer, presently in the custody of The National City Bank of New York, 55 Wall Street, New York, New York, together with all declared and unpaid dividends thereon,

d. Those certain shares of stock described in Exhibit A, attached hereto and by reference made a part hereof, registered in the name of Hurley & Co. and presently in the custody of The National City Bank of New York, 55 Wall Street, New York, New York, together with all declared and unpaid dividends thereon,

e. One (1) certificate of deposit, bearing number NB 100 and registered in the name of Hurley & Co., for Chicago Rapid Transit Company first and refunding mortgage 6½% bonds, due July 1, 1944, of \$4,000 aggregate face value, said certificate of deposit being presently in the custody of The National City Bank of New York, 55 Wall Street, New York, New York, together with any and all rights thereunder and thereto,

f. Those certain bonds described in Exhibit B, attached hereto and by reference made a part hereof, presently in the custody of The National City Bank of New York, 55 Wall Street, New York, New York, together with any and all rights thereunder and thereto, and

g. That certain debt or other obligation owing to Matilde M. Ziegler by The National City Bank of New York, 55 Wall Street, New York, New York, arising out

of a clean credit deposit account entitled Matilde M. Ziegler, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on October 20, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

EXHIBIT A

Name and address of corporation	Place of incorporation	Type of stock	Certificate Nos.	Number of shares
The National City Bank of New York, 55 Wall St., New York, N. Y.	-----	\$12.50 par value common stock	C07829 C07830 C07831 C07832 C07833	10 10 10 10 10
Belgian National Railways Co., Brussels, Belgium.	Belgium	2,600 Belgian francs par value participating preferred stock, American shares.	2163 2389	1 3333/100,000
Lautaro Nitrate Co., Ltd., London, England.	England	1 shilling par value ordinary stock		

EXHIBIT B

Description of issue	Certificate number	Face value	Name in which registered
Lautaro Nitrate Co., Ltd., first mortgage income 4½ bonds, due Dec. 31, 1975.	RM13166	\$1,000	Hurley & Co.
Republic of Chile external railway refunding sinking fund 6½ bonds, due Jan. 1, 1931.	MI1723	1,000	
Republic of Chile external loan sinking fund 6½ bonds, due Sept. 1, 1931.	MI2006	1,000	
Republic of Costa Rica Pacific Ry., 7½% bonds, series B, due Sept. 1, 1942.	B220 B221 B222 B223	1,000 1,000 1,000 1,000	
Republic of Costa Rica Pacific Ry., funding 6½ bonds of 1933, due Sept. 1, 1949.	B47 B48 B49 B50	200 200 200 200	

[F. R. Doc. 47-10252; Filed, Nov. 19, 1947; 8:55 a. m.]

